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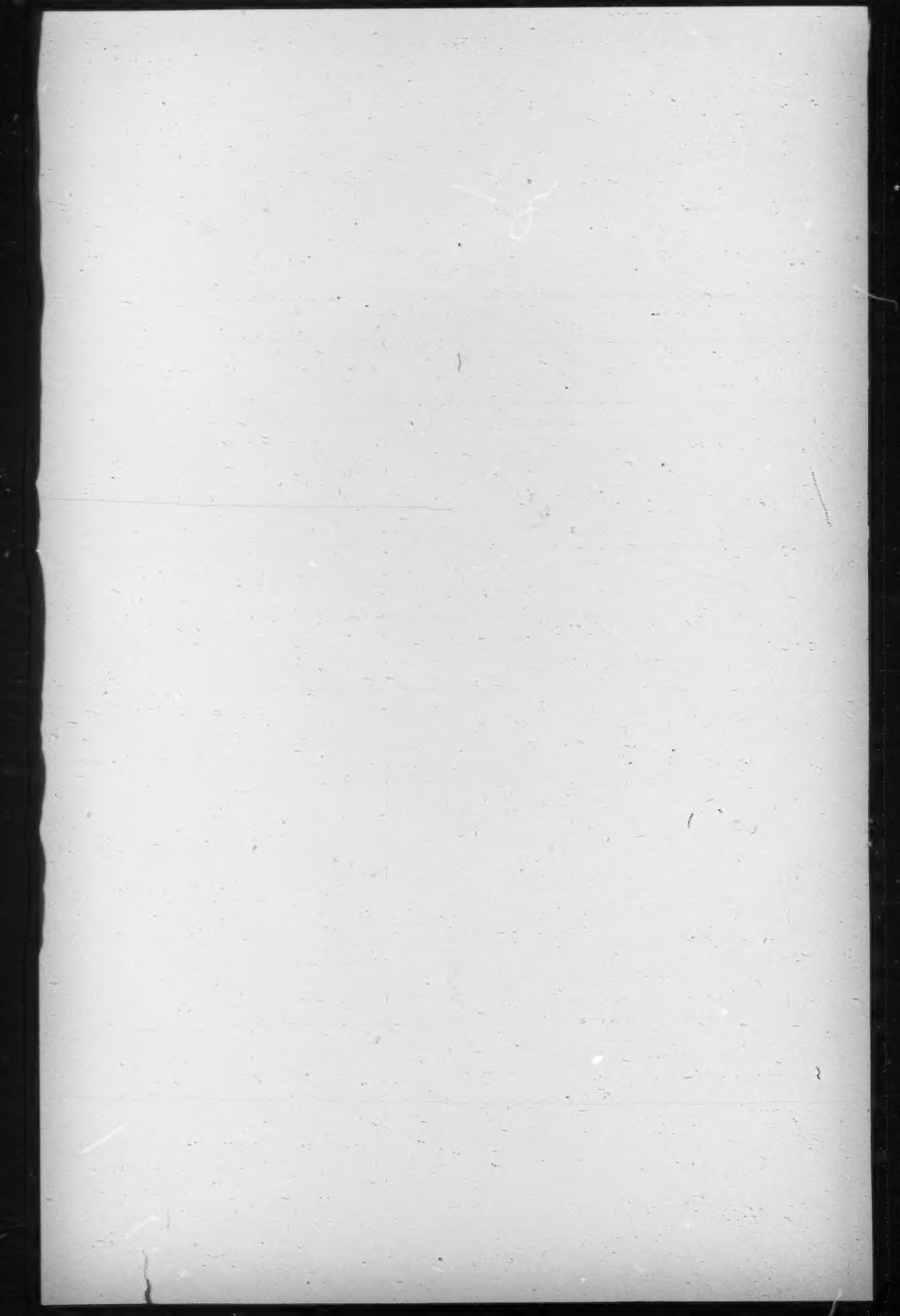


Estimates of Philanthropic Giving
in 1986 and the Trends They Show



AAFRC TRUST FOR PHILANTHROPY...
The public service affiliate of the American
Association of Fund-Raising Counsel, Inc.

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Once again in 1986 Americans expressed their generosity by giving a record \$87.22 billion to a cross-section of the nation's more than 350,000 gift-supported organizations, institutions, and agencies.

As the chairs of the AAFRC Trust for Philanthropy and the American Association of Fund-Raising Counsel, Inc., we are proud to present our readers with the new estimated total for giving in the United States. This figure is a 9.4 percent increase over the revised total of a year earlier.

Once again in 1986, giving was well ahead of the yearly figure for inflation which stood at 1.1 percent. And, despite uncertainty on how giving would be affected by the new tax law, American generosity surpassed itself. Many sources of philanthropy, especially individuals and foundations, did take advantage of the opportunity to increase giving in the last quarter of 1986.

The Personal Giving Estimating Model (PGEM) which Dr. Ralph Nelson of Queens College uses to estimate personal giving for *Giving USA*, (see Methodology, page 112) shows that individual taxpayers would have increased giving by 8.17 percent, regardless of the tax law changes. Dr. Nelson's econometric model measures five factors over the past several years, but cannot take into account a change in the income tax structure until data becomes available next year. Therefore, we have revised this 8.17 percent figure upward to 9.2 percent to reflect an increase in individual giving. This

adjustment is based on the results achieved by selected national organizations.

Readers of this publication will note adjustment to the figures reported for the previous year. This is done as part of a continuing effort by the AAFRC Trust to refine the data-gathering process and still provide a timely and accurate estimate on giving in America.

In addition, several recipient category names have changed in this 32nd edition of *Giving USA*. We have adopted the new classification system proposed by the National Center for Charitable Statistics (NCCS). The development and use of the system will eventually result in a common language with which to define, chart, describe and understand the third sector of our society.

The changes are as follows:

- Health & Hospitals is reported as Health
- Social Service is reported as Human Service
- Arts & Culture is reported as Arts, Culture & Humanities
- Civic & Public is reported as Public/Society Benefit

In summary, the sources of philanthropy were:

Contributions from individuals grew by 9.2 percent in 1986 to an estimated total of \$71.72 billion. As a portion of all giving, individual contributions represented 82.2 percent of the total.

Bequests totaled \$5.83 billion in 1986, an increase of 12.5% from the \$5.18

billion in 1985. As a portion of all philanthropy, bequests accounted for 6.7 percent last year. When combined with contributions from living individuals, the total for all individuals stood at 88.9 percent of all giving in 1986.

As their assets once again increased in value, giving from foundations increased substantially in 1986. Foundations gave \$5.17 billion, an increase of 15.9 percent in 1986. This represented 5.9 percent of total philanthropy in 1986.

The nation's business corporations, beset for the second year in a row by acquisitions and mergers, showed a modest increase of 2.3 percent. Corporations contributed \$4.50 billion, which was 5.2 percent of the total for all philanthropy last year. A year earlier, this group showed a record 13.1 percent increase.

The areas of philanthropic opportunity which benefitted from these funds were:

Religious organizations, which receive the bulk of all charitable giving, reached \$40.90 billion in 1986, an increase of 9.2 percent. As a portion of all philanthropy in the United States, giving to religion equalled 46.9 percent.

The field of Education received \$12.73 billion in 1986, an increase of 16.3 percent. Totally, education received 14.6 percent of all giving, moving ahead of health this year.

The nation's Health Field (formerly Health and Hospitals) received \$12.26 billion, an increase of 9.6 percent. This category represented 14 percent of all giving in 1986.

Giving to Human Service (formerly Social Service) amounted to \$9.13 billion, an increase of 7.4 percent. This modest increase was attributed to

lower contributions received by the nation's United Ways, which showed a 5.6 percent increase. The results were lower primarily because of layoffs and poor economic conditions in many of the key manufacturing and industrial areas, as well as some 4,000 corporate acquisitions and mergers in 1986. As a portion of total philanthropy, Human Service received 10.5 percent.

Organizations in the Arts, Culture & Humanities area (formerly Arts & Culture) received \$5.83 billion, an increase of 14.8 percent. This amounted to 6.7 percent of all philanthropy in 1986.

The Public/Society Benefit category (formerly Civic & Public) received \$2.38 billion, an increase of 7.2 percent. As a portion of all philanthropy, this amounted to 2.7 percent.

Giving to the "Other" category reached \$3.99 billion, a 2.6 percent increase. This amounted to 4.6 percent of all philanthropy in 1986. This category includes dollars sent overseas, endowment funds for foundations and many other types of miscellaneous support.

This is the second year in a row in which the AAFRC Trust for Philanthropy has continued the tradition, started by the American Association of Fund-Raising Counsel, Inc., of compiling information on charitable giving in America and publishing the results in *Giving USA*.

We believe that philanthropic support of nonprofit institutions and organizations is essential to our society and we are proud of the part that the AAFRC Trust and American Association of Fund-Raising Counsel play as an advocate, participant and catalyst in this process.

Charles E. Lawson
Chairman
AAFRC Trust for Philanthropy

Robert L. Thompson
Chairman
American Association of
Fund-Raising Counsel, Inc.



The AAFRC Trust for Philanthropy was established to address the need for more extensive research and education about philanthropy and to give Americans a better understanding of the role played by philanthropy in our society. The Trust was incorporated as a 501(c)(3) organization in April 1985.

Founded by members of the American Association of Fund-Raising Counsel, Inc. (AAFRC), representing 32 of the country's leading fund-raising firms, the Association has a long history of public service and in setting the standards for fair practice by fund-raising consulting firms. The creation of the Trust formalizes the AAFRC's commitment to ongoing public service.

The AAFRC Trust has three functions: it serves as a grant-making foundation, an operating foundation (conducting projects and studies) and as a catalytic agent — initiating programs and studies, and inducing other associations and agencies to conduct them.

The Trust is also responsible for the publication of *Giving USA*, the authoritative annual report on charitable giving, and the bi-monthly *Fund-Raising Review*.

The AAFRC Trust's research and education programs are at the cutting edge of philanthropy and address concerns that currently demand society's attention and resolution. Projects and programs include research on

philanthropic trends and developments, educational programs to disseminate these findings, public information and publications to broaden public awareness and understanding about philanthropy, and support of professionalism in the nonprofit sector.

In providing resources and funding for public service, the AAFRC Trust for Philanthropy endeavors to develop a more informed citizenry regarding the vital role of philanthropy in America today.

Current Programs and Projects

- Initiated with the Association of American Colleges, a program to develop undergraduate courses in philanthropy in colleges and universities.

The Trust donated the seed money for this \$342,000 program and assumed responsibility for the balance of the funds required. The first group of three-year grants have been awarded to: Babson College, Wellesley, MA; Baruch College of the City University of New York, New York City; Chapman College, Orange, CA; Georgetown University, Washington, D.C.; Harvard University, Cambridge, MA; Illinois State University, Normal, IL; Northwestern University, Evanston, IL; Regis College, Weston, MA; and Seton Hall University, South Orange, NJ.

- Commissioned an analysis of charitable giving for individuals under the old tax law as compared to the new Tax Act in 1987, which included strategies for retaining and increasing giving from individuals. The report has been widely distributed to member firms, their clients, the major philanthropic organizations and has been published in *Fund-Raising Review*.
- In support of INDEPENDENT SECTOR's program entitled *Daring Goals for a Caring Society* which seeks to increase substantially charitable giving and volunteerism, the Trust has proposed that a series of fund-raising workshops be held regionally or in major cities, jointly sponsored by the Trust and INDEPENDENT SECTOR.
- Is investigating the practicality of developing a Code of Ethics for fund-raising which would have general acceptance by the profession, the philanthropic field and the public.
- Is underwriting a study to further define philanthropy in order to produce useful guidelines in assessing new developments in fund-raising and philanthropy.
- Is exploring opportunities to encourage publishers to reprint significant books on fund-raising that are out of print, and will publish excerpts from noteworthy manuscripts on fund-raising in the Trust's publication, *Fund-Raising Review*.
- Developed a new formula for tax incentives designed to increase charitable giving.
- Reproduced the Filer Commission research reports on microfiche, now available to the public, and major university libraries.
- Convened the first meeting of major fund raising associations to discuss common interests and areas of possible cooperation.
- Funded a professional economist for an INDEPENDENT SECTOR study to improve the statistical base for giving to religious causes, which would also enhance the informational value of *Giving USA*.
- Made a grant to the National Center for Charitable Statistics to help fund the Statistics of Income (SOI) project for the Internal Revenue Service (IRS) to continue producing profiles of giving by itemizers.
- Provided financial and organizational support for National Philanthropy Day.
- Publishes *Giving USA* and *Fund-Raising Review*.

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Total Giving 1986 \$87.22 billion

Contributions (in billions)	Contributions as Percent of Total
<i>Individuals</i> \$71.72	<i>Individuals</i> 82.2%
<i>Bequests</i> \$5.83	<i>Bequests</i> 6.7%
<i>Foundations</i> \$5.17	<i>Foundations</i> 5.9%
<i>Corporations</i> \$4.50	<i>Corporations</i> 5.2%

Distribution (in billions)	Distribution as Percent of Total
Religion \$40.90	Religion 46.9%
Education \$12.73	Education 14.6%
Health \$12.26	Health 14.0%
Human Services \$9.13	Human Services 10.5%
Arts, Culture & Humanities \$5.83	Arts, Culture & Humanities 6.7%
Public/Society Benefit \$2.38	Public/Society Benefit 2.7%
Other \$3.99	Other 4.6%

Note: *Giving USA* has adopted the new classification system proposed by the National Center for Charitable Statistics (NCCS). The development and use of the system will eventually result in a common language with which to define, chart, describe and understand the third sector of our society.

In utilizing the NCCS system, several recipient categories are now being reported under a new name. The changes are as follows:

Old Name	New Name
Health & Hospitals	Health
Social Service	Human Service
Arts & Humanities	Arts, Culture & Humanities
Civic & Public	Public/Society Benefit

Comparison of 1986 Totals to Revised 1985 Estimates

The AAFRC Trust for Philanthropy revised its estimates for total giving and the allocations of the total when new data became available.

This chart shows the 1985 original estimates, the revised estimates for 1985 and the new totals for 1986. It also shows the percent increase or decrease for each of the donor categories and each of the donee segments. It utilizes latest available data.

	1985 Original Giving Estimates	1985 Revised Giving Estimates	1986 Giving Estimates	% Change 1985-86
Total	\$79.84	\$79.72	\$87.22	+ 9.4%
Contributions:				
<i>Individuals</i>	\$66.06	\$65.68	\$71.72	+ 9.2%
<i>Bequests</i>	\$5.18	\$5.18	\$5.83	+ 12.5%
<i>Foundations</i>	\$4.30	\$4.46	\$5.17	+ 15.9%
<i>Corporations</i>	\$4.30	\$4.40	\$4.50	+ 2.3%
Total				
Distributions:				
<i>Religion</i>	\$37.73	\$37.46	\$40.90	+ 9.2%
<i>Education</i>	\$11.05	\$10.95	\$12.73	+ 16.3
<i>Health</i>	\$11.25	\$11.19	\$12.26	+ 9.6
<i>Human Service</i>	\$8.56	\$8.50	\$9.13	+ 7.4
<i>Arts, Culture & Humanities</i>	\$5.09	\$5.08	\$5.83	+ 14.8
<i>Public/Society</i>				
<i>Benefit</i>	\$2.24	\$2.22	\$2.38	+ 7.2
<i>Other</i>	\$3.92	\$3.89	\$3.99	+ 2.6

(in billions)

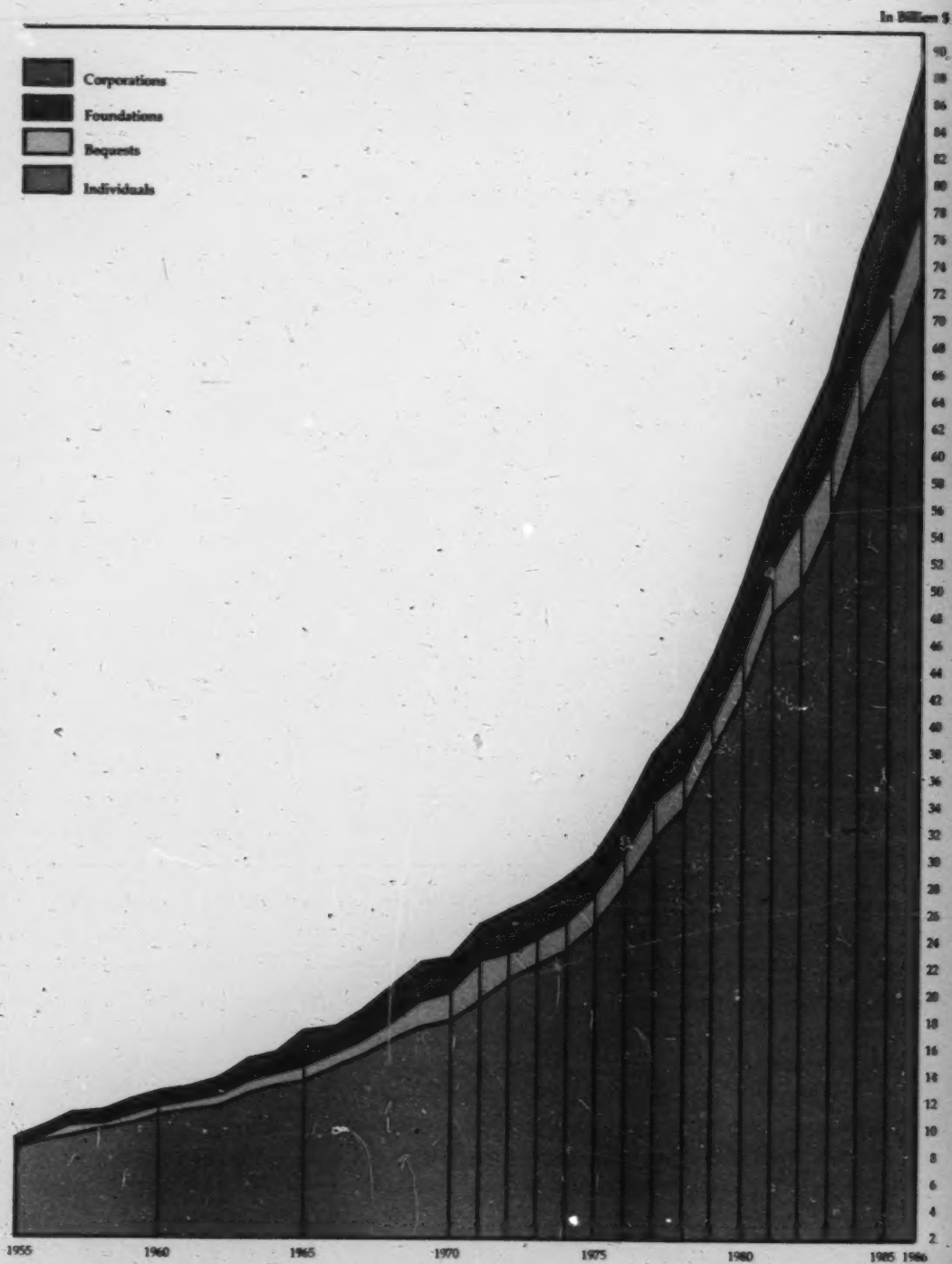
	Amount	1970	21.02
1955	\$ 7.70	1971	23.44
1956	8.33	1972	24.48
1957	9.26	1973	25.70
1958	9.50	1974	26.98
1959	10.37	1975	28.61
1960	10.92	1976	32.06
1961	11.36	1977	36.34
1962	11.88	1978	38.95
1963	13.21	1979	43.69
1964	13.70	1980	48.74
1965	14.75	1981	55.49
1966	15.80	1982	60.04
1967	17.04	1983	66.82
1968	18.95	1984	73.30
1969	20.79	1985	79.72
		1986	87.22

The Growth of Philanthropy 1968-86

Year	Total Giving (billions)	Gross National Product (billions)	As % of GNP
1968	\$18.95	\$ 864.2	2.19
1969	20.79	930.3	2.23
1970	21.02	977.1	2.15
1971	23.44	1,054.9	2.22
1972	24.48	1,158.0	2.11
1973	25.70	1,306.3	1.97
1974	26.98	1,406.9	1.92
1975	28.61	1,499.0	1.91
1976	32.06	1,691.4	1.89
1977	36.34	1,887.2	1.92
1978	38.95	2,106.9	1.85
1979	43.69	2,368.8	1.84
1980	48.74	2,626.5	1.86
1981	55.49	2,924.8	1.90
1982	60.04	3,057.6	1.96
1983	66.82	3,310.8	2.01
1984	73.30	3,662.8	2.00
1985	79.84	3,988.6	2.00
1986	87.22	4,204.1	2.07

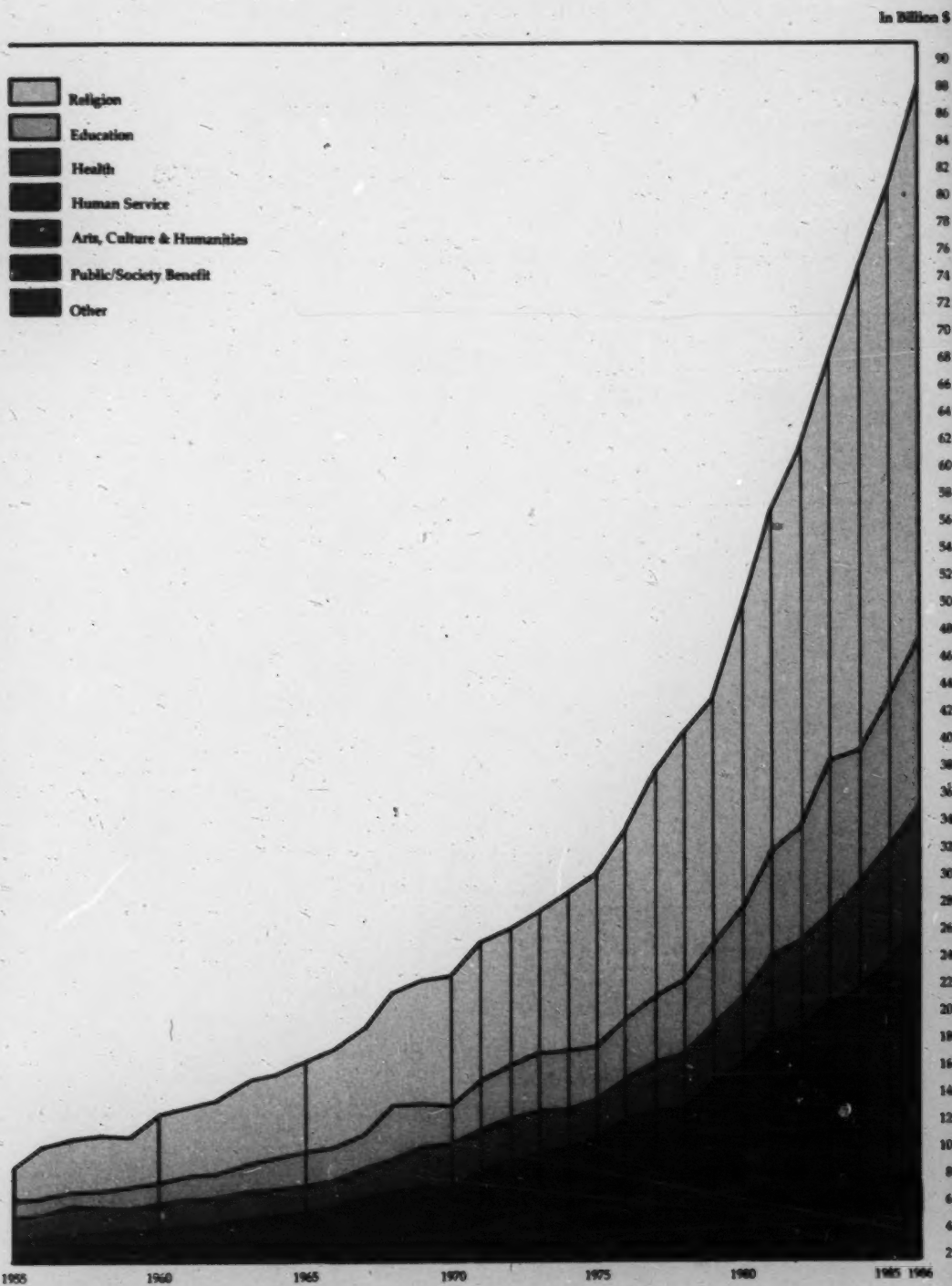
(in Billions)

Corporations	Foundations	Bequests	Individuals
1955.....\$.415	1955.....\$.300	1955.....\$.237	1955.....\$ 6.75
1956......418	1956......305	1956......239	1956......7.33
1957......419	1957......502	1957......450	1957......7.89
1958......395	1958......505	1958......451	1958......8.15
1959......482	1959......702	1959......512	1959......8.68
1960......482	1960......710	1960......574	1960......9.16
1961......412	1961......702	1961......650	1961......9.50
1962......595	1962......701	1962......701	1962......9.89
1963......657	1963......821	1963......880	1963.....10.86
1964......729	1964......830	1964......951	1964.....11.19
1965......785	1965.....1.13	1965.....1.02	1965.....11.82
1966......805	1966.....1.25	1966.....1.31	1966.....12.44
1967......830	1967.....1.40	1967.....1.40	1967.....13.41
1968.....1.005	1968.....1.60	1968.....1.60	1968.....14.75
1969.....1.055	1969.....1.80	1969.....2.00	1969.....15.93
1970......797	1970.....1.90	1970.....2.13	1970.....16.19
1971......865	1971.....1.95	1971.....3.00	1971.....17.62
1972.....1.009	1972.....2.00	1972.....2.10	1972.....19.37
1973.....1.174	1973.....2.00	1973.....2.00	1973.....20.53
1974.....1.200	1974.....2.11	1974.....2.07	1974.....21.60
1975.....1.202	1975.....1.65	1975.....2.23	1975.....23.53
1976.....1.487	1976.....1.90	1976.....2.36	1976.....26.32
1977.....1.791	1977.....2.00	1977.....2.99	1977.....29.55
1978.....2.084	1978.....2.17	1978.....2.60	1978.....32.10
1979.....2.288	1979.....2.42	1979.....2.23	1979.....36.59
1980.....2.359	1980.....2.81	1980.....2.86	1980.....40.71
1981.....2.514	1981.....3.07	1981.....3.49	1981.....46.42
1982.....2.906	1982.....3.16	1982.....5.45	1982.....48.52
1983.....3.300	1983.....3.60	1983.....4.52	1983.....53.54
1984.....3.800	1984.....3.95	1984.....4.89	1984.....60.66
1985.....4.400	1985.....4.46	1985.....5.18	1985.....65.68
1986.....4.500	1986.....5.17	1986.....5.83	1986.....71.72



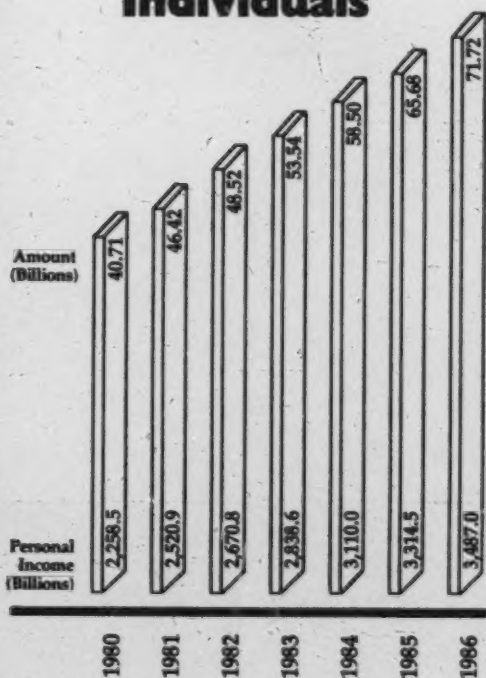
In Billion \$

	Religion	Education	Health	Human Service	Arts, Culture & Humanities	Public/ Society Benefit	Other
1955...	\$ 3.48	\$.883	\$.746	\$1.68	\$.349	\$.225	\$.347
1956...	3.93	.817	1.10	1.60	.322	.250	.322
1957...	4.22	1.07	1.21	1.70	.359	.279	.454
1958...	4.34	1.17	1.33	1.66	.353	.272	.350
1959...	4.76	1.54	1.35	1.63	.397	.290	.383
1960...	5.01	1.72	1.35	1.63	.408	.314	.502
1961...	5.23	1.79	1.40	1.69	.415	.318	.517
1962...	5.45	1.88	1.56	1.77	.410	.312	.498
1963...	5.84	2.19	1.74	1.97	.485	.374	.601
1964...	6.14	2.28	1.68	1.92	.435	.387	.828
1965...	6.72	2.47	1.67	2.07	.436	.383	1.01
1966...	7.22	2.51	2.23	2.07	.536	.390	.861
1967...	7.58	2.63	3.00	2.07	.559	.411	.790
1968...	8.42	3.13	3.22	2.31	.604	.428	.848
1969...	9.02	3.34	3.40	2.71	.718	.561	1.01
1970...	9.94	3.28	3.44	2.92	.663	.455	.932
1971...	10.07	3.65	3.74	3.01	1.01	.684	1.31
1972...	10.19	3.83	3.94	3.16	1.10	.820	1.45
1973...	10.53	4.11	4.16	3.07	1.26	.620	1.92
1974...	11.84	4.04	4.19	3.02	1.20	.670	2.05
1975...	12.81	3.75	4.22	2.94	1.56	.790	2.55
1976...	14.18	4.35	4.79	3.02	2.27	1.03	2.40
1977...	16.98	4.79	4.95	3.57	2.32	1.22	2.53
1978...	18.35	5.45	5.38	3.87	2.40	1.08	2.44
1979...	20.17	6.02	6.06	4.48	2.73	1.23	2.97
1980...	22.23	6.86	6.67	4.91	3.15	1.46	3.46
1981...	25.05	7.79	7.66	5.62	3.66	1.79	3.92
1982...	28.06	8.44	8.41	6.33	4.96	1.68	2.16
1983...	31.86	9.29	9.43	7.16	4.21	1.89	2.96
1984...	35.43	9.95	10.30	7.88	4.50	1.94	3.30
1985...	37.46	10.95	11.19	8.50	5.08	2.22	3.89
1986...	40.90	12.73	12.26	9.13	5.83	2.38	3.99



Individuals Bequests Foundations Corporations Volunteers

Giving by Individuals



Individuals contributed a new high of \$71.72 billion in 1986 — to the nation's more than 350,000 gift-supported organizations, institutions and agencies. This was an increase of 9.2 percent over the recently-revised individual giving estimate for 1985 when individuals gave \$65.68 billion.

The AAFRC Trust for Philanthropy, which estimates individual giving each year using an econometric model, said it had revised the total for 1985 from its earlier estimate because of the availability of later data. Though the revised 1983 through 1985 estimates were slightly lower, each year generated positive growth.

The Trust reported that 1986 was the fourth consecutive year during which the growth in individual giving equalled or exceeded the growth in personal income. This has traditionally been the barometer against which individual giving has been measured.

For 1986, giving, as a portion of personal income, reached a new high of 2.06 percent — its highest level in 17 years. Only during the period of 1960 to 1969 did personal giving exceed the 2.0 percent level. The original estimate in *Giving USA* for 1985 showed a 2.01 percent portion of income contributed. However, this has been revised downward to 1.98 percent for that year.

Personal income for 1986 reached a new high of \$3,487 billion, a growth of 5.2 percent from the revised figure of \$3,314.5 billion in 1985. With giving

by individuals increasing by 9.2 percent, this meant that individuals' contributions grew by 4 percent more than personal income.

From 1984 to 1985, the revised estimates for individual giving showed an increase of 12.3 percent, compared with an increase in personal income of 6.6 percent. In 1983-84 personal giving grew by 9.3 percent while personal income increased by 9.6 percent.

Why the Changes?

What is significant about these measurements is that they reflect the generosity of Americans toward the nonprofit organizations in this country. Some of the increase can be attributed to the Charitable Contributions Law which allowed nonitemizers to deduct their contributions through 1986. Another factor was the bull

market in the stock market prices which fostered a feeling of affluence, which led some individuals to increase giving in the fourth quarter. A special factor was the reaction to the lower tax rates starting in 1987.

Each year, as the population ages, more Americans enter the prime giving age category of 35 to 64 years of age.

Gift-supported organizations also benefitted from the real growth in personal giving as giving has advanced at a higher rate than personal income.

Last year inflation was 1.1 percent, which meant that individual giving had a real growth of 8.1 percent. In 1985, with a growth in individual giving of 12.3 percent (according to the revised estimate) and inflation at 4 percent, real growth measured 8.3 percent. This was the fifth year in a row that giving exceeded inflation.

Charitable Deduction For Itemizers—Amount* Comparison of Tax Years 1982, 1983, 1984 and 1985

AGI	Amount in (000's) of dollars				Percent Change		
	1982	1983	1984	1985	1982-83	1983-84	1984-85
All Returns							
Total	33,471,694	37,677,955	42,419,604	48,030,000	+12.56	+12.58	+14.2
Under 5K	136,364	115,418	113,566		-15.36	- 1.60	
5K-10K	860,444	877,871	848,419		+ 2.02	- 3.35	
10K-15K	1,593,980	1,689,126	1,692,993		+ 5.96	+ 0.22	
15K-20K	1,995,604	2,359,625	2,363,122		+18.24	+ 0.14	
20K-25K	2,735,070	2,822,617	2,864,874		+ 3.20	+ 1.49	
25K-30K	3,232,240	3,381,377	3,476,725		+ 4.61	+ 2.81	
30K-50K	10,937,925	11,842,637	12,817,853		+ 8.27	+ 8.23	
50K-100K	5,895,859	7,252,496	9,048,860		+23.00	+24.76	
100K-200K	2,498,013	2,918,010	3,134,164		+16.81	+ 7.40	
200K-500K	1,666,603	2,015,885	2,807,057		+20.95	+39.24	
500K-1M	705,568	919,269	955,229		+30.28	+ 3.91	
1M or More	1,214,025	1,447,627	2,269,742		+19.24	+56.79	

*Current figures for income categories in 1985 where not available

Source: Internal Revenue Service, Statistics of Income Division.

Charitable Deduction For Itemizers—Average Contribution Per Return*

Comparison of Tax Years 1982, 1983, 1984 and 1985

AGI	Average Contribution Per Return				Percent Change		
	1982	1983	1984	1985	1982-83	1983-84	1984-85
All Returns							
Total	\$1,097	\$1,176	\$1,223	\$1,326	+ 7.20	+ 3.99	+8.4
Under 5K	411	401	396		- 2.43	- 1.24	
5K-10K	638	641	672		+ 0.47	+ 4.83	
10K-15K	690	742	745		+ 7.53	+ 0.40	
15K-20K	694	765	740		+ 10.23	- 1.96	
20K-25K	722	743	767		+ 2.90	+ 3.23	
25K-30K	734	802	803		+ 9.26	+ 0.12	
30K-50K	966	977	1,133		+ 1.13	+15.96	
50K-100K	1,709	1,777	1,708		+ 3.97	- 3.88	
100K-200K	4,618	4,907	4,234		+ 6.25	-13.71	
200K-500K	12,413	12,824	14,312		+ 3.31	+11.60	
500K-1M	35,461	37,028	30,823		+ 4.41	-16.75	
1M or More	148,887	137,620	139,291		- 7.56	+ 1.21	

*Current Figures for income categories in 1985 where not available

Source: Internal Revenue Service, Statistics of Income Division.

Giving by Individuals

	Amount (Billions)	Personal Income (Billions)	Percent of Income
1970	\$16.19	\$ 831.8	1.95
1971	17.64	894.0	1.97
1972	19.37	981.6	1.97
1973	20.53	1,101.7	1.86
1974	21.60	1,210.1	1.79
1975	23.53	1,313.4	1.79
1976	26.32	1,451.4	1.81
1977	29.55	1,607.5	1.84
1978	32.10	1,812.4	1.77
1979	36.59	2,034.0	1.80
1980	40.71	2,258.5	1.80
1981	46.42	2,520.9	1.84
1982	48.52	2,670.8	1.82
1983	53.54	2,838.6	1.89
1984	58.50	3,110.0	1.88
1985	65.68	3,314.5	1.98
1986	71.72	3,487.0	2.06

Note: Figures for 1983 through 1985 were revised based on current data.

Number of Itemized Returns

In 1985, 101.74 million returns were filed by taxpayers. Of this amount, 60.69 million individual returns contained itemized deductions for charitable contributions, compared with 57.5 million the year before. This was an increase of 5.5 percent.

The increase for taxpayers who itemized deductions was 5.8 percent, from 34.2 million to 36.2 million. The increase for nonitemizers who took a nonitemizer deduction, was from 22.9 million to 25.5 million, an 11.4 percent increase.

The returns of itemizers showed that a total of \$48.0 billion was contributed to charitable organizations, institutions and agencies in 1985, compared with \$42.1 billion in 1984, an increase of 14 percent.

The average contribution taken by itemizers in 1985 was \$1,326. Compared to \$1,223 a year earlier, this was an increase of 8.4 percent.

In analyzing the latest Internal

Revenue Service (IRS) data for 1984, the largest increase in itemized returns showing charitable deductions was recorded by taxpayers in the \$1 million or more category. This was up 54.9 percent to a total of 16,295 returns. The average contribution per return was \$139,291, compared to \$137,620 a year earlier, a 1.2 percent increase.

For taxpayers with \$30,000 to \$50,000 in adjusted gross income, the number of returns fell 6.5 percent, from 12.1 million to 11.3 million. They had an average contribution per return of \$1,133, a 15.9 percent increase over the 1983 average of \$977.

Total contributions indicated by IRS data for other income categories in 1984 included:

- \$2.8 billion by those in the \$20,000 to \$25,000 range
- \$3.4 billion by those in the \$25,000 to \$30,000 range
- \$9 billion by those in the \$50,000 to \$100,000 range
- \$3.1 billion by those in the \$100,000 to \$200,000 range.

Number of Nonitemizers

The latest IRS data on nonitemizers for 1985 showed that 25.52 million returns were filed by nonitemizers who took a charitable deduction. In that year they could deduct 50 percent of the charitable contribution. The deduction totaled \$4.76 billion, which meant they gave a total of \$9.52 billion in 1985.

A year earlier, contributions of nonitemizers were reported on 22.9 million returns. In 1985 the number was 11.4 percent greater than in 1984.

This is mostly the result of more nonitemizers becoming aware of the Charitable Contributions Law, which in 1985, allowed them to deduct above the line, 50 percent of their gifts to charity.

The average contribution per return in 1985 was \$373, compared to \$51 a year earlier when \$75 was the maximum permitted for nonitemizers.

In 1983 taxpayers, who did not itemize, totaled 22.51 million returns.

Nonitemizer Giving—Amount⁽¹⁾

	Amount In Billions				Percent Change		
	1982 (25% deduction on 1st \$100 contributed)	1983 (25% deduction on 1st \$100 contributed)	1984 (25% deduction on 1st \$300 contributed)	1985 (50% deduction)	1982-83	1983-84	1984-85
All Returns, Total	\$15.05	\$15.86	\$16.38	\$17.65	5.4	3.3	6.1

(1) Amount figures were determined by subtracting Internal Revenue Service (IRS) data on the total amount deducted by itemizers from the AAFRC Trust's compilation of total individual giving in *Giving U.S.A.* IRS data on the nonitemizer deduction for the years provided is not an accurate profile of charitable behavior, due to the legislatively imposed caps on the charitable deduction. In 1982 and 1983, nonitemizers were only permitted to deduct 25 percent of the first \$100 contributed. In 1984, the deductible amount increased to 25 percent of the first \$300 contributed. In 1985, taxpayers could deduct 50 percent of the contribution. Therefore, the use of two separate sets of data was necessary to determine the total amount actually given by nonitemizers.

Charitable Deduction For Nonitemizers—Amount*

Comparison of Tax Years 1983, 1984 and 1985

AGI	Amount in (000's) of dollars			Percent Change	
	1983	1984	1985	1983-84	1984-85
All Returns					
Total	506,810	1,176,145	9,520,000	+132.06	+714.00
Under 5K	55,032	97,221		+76.66	
5K-10K	120,609	260,750		+116.19	
10K-15K	110,155	266,424		+141.86	
15K-20K	81,970	206,389		+151.78	
20K-25K	57,834	139,559		+141.30	
25K-30K	36,837	91,518		+148.44	
30K-50K	40,546	101,830		+151.14	
50K-100K	3,644	11,837		+224.83	
100K-200K	158	500		+216.45	
200K-500K	21	105		+400.00	
500K-1M	2	8		+300.00	
1M or More	1	4		+300.00	

*Current figures for income categories in 1985 where not available

**Data combined to avoid disclosure of information for specific taxpayers.

Charitable Deduction For Nonitemizers—Average Contribution Per Return*

Comparison of Tax Years 1983, 1984 and 1985

AGI	Average Contribution Per Return			Percent Change	
	1983	1984	1985	1983-84	1984-85
All Returns					
Total	22.51	50.97	\$373.33	+126.43	+632.45
Under 5K	20.93	40.42		+93.11	
5K-10K	22.13	48.14		+117.53	
10K-15K	22.37	51.69		+131.06	
15K-20K	22.91	52.18		+127.76	
20K-25K	23.03	54.34		+135.25	
25K-30K	23.50	57.30		+143.82	
30K-50K	23.88	57.01		+138.73	
50K-100K	24.46	65.41		+167.41	
100K-200K	24.50	66.08		+169.71	
200K-500K	23.67	67.96		+187.11	
500K-1M	21.74	66.66		+206.62	
1M or More	***	67.80		***	

*Current figures for income categories in 1985 where not available

**Data combined to avoid disclosure of information for specific taxpayers.

***Rounding prevents accuracy.

Source: Internal Revenue Service, Statistics of Income Division.

Those individuals gave at least \$1.16 billion. A year earlier, they contributed at least \$506.8 million, when the maximum contribution was \$25.

Taxpayers Who Did Not Itemize

Out of the better than 101 million

tax returns filed in 1985, a significant number did not contain any charitable contribution. The data indicates that some 39.99 million taxpayers, not reporting contributions, made an estimated \$8.13 billion in donations. The average amount of the gifts was \$203.33.

Sunset of Charitable Contribution Law

As of December 31, 1986, the Charitable Contributions Law, which allowed nonitemizers to deduct their charitable contributions, ended. This was a five-year, phased-in program.

During the first two years, 1982 and 1983, nonitemizers were allowed to deduct 25 percent on the first \$100 contributed. In 1984 this increased to 25 percent on the first \$300 contributed. For 1985, nonitemizers were allowed to deduct 50 percent of all charitable contributions; 1986 allowed 100 percent deduction for nonitemizers.

Despite strenuous efforts by the nation's major charitable organizations, the new tax law made no provision for nonitemizers to deduct their contributions.

Yet, despite the significant changes in the new tax law and its potential impact on giving in 1987 and beyond, charitable gifts are still deductible for itemizers and gifts of appreciated property are deductible at full fair market value when given to public charities.

Currently, some 62 percent of taxpayers choose not to itemize deductions. Because of changes in the marginal tax rates, this may increase so that four out of five Americans will not choose to itemize their deductions, including contributions on their tax returns.

The consequences to nonprofits have been calculated by various sources and range from catastrophic to minimal. INDEPENDENT SECTOR, in Washington, D.C., calculated that the three changes in the new tax law which impact on donations could cost charities \$10.94 billion in 1988.

INDEPENDENT SECTOR esti-

mated that the cut in marginal tax rates would cost nonprofits some \$5 billion, the loss of nonitemizer deductions another \$5 billion, and appreciated property subject to the alternate minimum tax another \$1 billion.

However, the general feeling among people in philanthropy is that giving will not only increase in 1986, but will also increase in 1987, where it will benefit from the lower tax rates and the increase in personal after-tax income received by millions of Americans. This conclusion has been reached because people do not like to pay taxes and the charitable gift remains one of the very few voluntary ways to reduce income tax for itemizers.

It is reasonable to believe that high-income taxpayers will vigorously continue their pursuit of arranging their affairs to avoid taxation and will turn to charitable giving as one of the few, good, tax-planning methods that remain.

Two national organizations have undertaken projects to double charitable giving, and the number of hours volunteered, over the next five years. These efforts, by INDEPENDENT SECTOR and United Way of America, are expected to help offset any negative consequences of the new tax law.

Profile of Individual Givers

The Rockefeller Brothers Fund commissioned Yankelovich, Skelly and White, Inc., to conduct a national survey on the charitable behavior of Americans.

The report, *The Charitable Behavior of Americans*, was published by INDEPENDENT SECTOR in 1986. The survey revealed that 89 percent of Americans reported giving an average of \$650 to charity, with \$470 going to

religious charities and \$180 to other charities.

And although 61 percent of Americans gave 1 percent or less of their incomes to charity, some 39 percent gave 2 percent or more. Slightly more than 70 percent of individual giving was reported going to religious charities.

Income was also a factor in how much people gave. For those with a household income of \$50,000 and over, which accounted for 13 percent of the households, contributions amounted to 37 percent of the total given by individuals in 1984.

Individuals and families account for 42 percent of the households with income between \$20,000 and \$50,000. They contributed 17 percent of the total contributions.

In addition to income, several other factors have a bearing on how generous Americans are in their charitable giving. Higher education, age, religious denomination, occupation, marital status, and the number of children in the household also have influence.

The survey's major finding was that 86 percent of the people who attended religious services made 94 percent of the total contributions to charity in 1984.

And the 43 percent of donors who pledged a dollar amount to their church or synagogue, gave almost twice as much (\$800) as those who did not pledge.

The general consensus of the report was that the four best indicators of the likelihood of giving 2 percent or more of one's income to charity are weekly attendance at religious services, a perception of having some or a lot of discretionary income, no worry about money, and the contribution of volunteer time.

Large Gifts by Individuals

James L. Knight—
56 Million to *University of Miami*
William Hewlett—
50 Million to *Stanford University*
Ella S. Johnson—
31 Million to *Northeast Louisiana University*
Curt Carlson—
25 Million to *University of Minnesota*
Anonymous—
17 Million to *Emory University*
Charles Allen Jr. & Herbert Allen—
15 Million to *Columbia Presbyterian Medical Center*
Dr. & Mrs. Chester Reed (land)—
13 Million to *Texas A & M University*
Laurance S. Rockefeller—
10 Million to *Princeton University*
Milton Petrie—
10 Million to *Beth Israel Medical Center*
Robert & Nancy Sedman—
10 Million to *University of Texas at Austin*
Paul Mellon & Andrew Mellon—
10 Million to *Choate Rosemary Hall*
Eberly Family—
10 Million to *Pennsylvania State University*
Faculty of the Bowman Gray School of
Medicine of Wake Forest University—
10 Million to *North Carolina Baptist Hospital*
Eugene Lang—
10 Million to *Swarthmore College*
Eberly Family—
10 Million to *Pennsylvania State University*
P.B. Pamplin Sr. & P.B. Pamplin Jr.—
10 Million to *Virginia Polytechnic Institute &
State University*
Gerald H. Ruttenberg—
7 Million to *Mount Sinai Medical Center*
Irving B. Harris—
7 Million to *University of Chicago*
Irving Harris—
6.9 Million to *University of Chicago*
William & Willa Sean Tyon—
6.5 Million to *University of Southern
California*
Joan B. Kroc—
6 Million to *Notre Dame University*
Fort Worth Chamber of Commerce Lead-
ership Committee—
5 Million to *University of Texas System*
Anonymous—
5 Million to *Pepperdine University*
Henry J. Knott—
5 Million to *University of Notre Dame*

Mrs. William Bettingen—
 5 Million to *University of California*
 Morris A. Schapiro—
 5 Million to *Columbia University*
 Asher B. Edelman—
 5 Million to *Bard College*
 Anonymous—
 5 Million to *Mt. Sinai School of Medicine, City University of New York*
 Irving B. Harris & Nelson Harris—
 5 Million to *Yale University*
 R. David Thomas—
 4 Million to *Duke University*
 Kent H. Smith (Property)—
 3.6 Million to *Case Western Reserve University*
 R. Brinkley Smithers—
 3.54 Million to *Rutgers University*
 Thomas E. Worrell, Jr.—
 3.5 Million to *University of Virginia*
 James R. & Barbara R. Palmer—
 3.5 Million to *Pennsylvania State University*
 Anonymous—
 3.5 Million to *University of North Carolina at Chapel Hill*
 Urbanch—
 3.5 Million to *Performing Arts Center in Ft. Lauderdale, Florida*
 Thomas E. Worrell, Jr.—
 3.5 Million to *University of Virginia*
 William J. & Margaret Scandling—
 3.2 Million to *Hobart & William Smith Colleges*
 Ella S. Johnson—
 3.1 Million to *Northeast Louisiana University*
 L. Dudley Walker & Mrs. Spotswood Walker Box—
 3 Million to *Patrick Henry Community College*
 Leslie H. Wexner—
 3 Million to *Columbus Foundation*
 Bella Wexner—
 3 Million to *Children's Hospital Foundation*
 Ralph D. DeNunzio—
 3 Million to *Princeton University*
 John M. Hurbert III—
 3 Million to *Birmingham Southern College*
 William M. Hollis Family—
 3 Million to *Seton University*
 Mr. & Mrs. Ralph W. Ketner—
 3 Million to *Cotawha College*
 George D. & Harriet W. Cornell—
 3 Million to *Rollins College*
 Frederick Koch—
 2.85 Million to *Swan Theatre*
 Wheaton J. Lane—
 2.75 Million to *Princeton University*
 Sanford & Joan Weill—
 2.5 Million to *Carnegie Hall*
 Jacob & Hilda Bloustein—
 2.5 Million to *Johns Hopkins University*
 Jacob & Hilda Blainstein Family—
 2.5 Million to *Johns Hopkins University*
 Anonymous—
 2.5 Million to *Wheeling College*
 R. Brinkley Smithers—
 2.46 Million to *Cornell University*
 Frank Perdue—
 2.4 Million to *Salisbury State College*
 Anne Bates Winship Leach—
 2.3 Million to *Wesleyan College*
 Robert & Nancy Sedman—
 2.1 Million to *University of Texas*
 Carl A. Morse—
 2.1 Million to *Yale University*
 Robert E. Jacoby—
 2 Million to *Princeton University*
 Anonymous (2 gifts)—
 2 Million to *Gordon College*
 Robert J. & Sidonia Milano—
 2 Million to *New School for Social Research*
 John Marin Jr.—
 2 Million to *National Gallery of Art*
 Paul M. Mellon—
 2 Million to *Virginia Polytechnic Institute & State University*
 Ivan J. Boesky—
 2 Million to *Jewish Theological Seminary*
 George T. De La Corte—
 2 Million to *Columbia University*
 Chester J. Solley—
 1.8 Million to *University of Southern California*
 Harold J. Thomas—
 1.8 Million to *Hobart & William Smith Colleges*
 Edwin L. Ulrich—
 1.8 Million to *Wichita State University (Art Museum)*
 Jeanette Early—
 1.75 Million to *Presbyterian School of Christian Education*
 Anonymous—
 1.7 Million to *University of Texas at Austin*
 Ronald & Alda Mills Steven—
 1.5 Million to *University of South California*
 Kilian J. & Caroline F. Schmitt—
 1.5 Million to *University of Rochester*
 Bill & Gloria Garther—
 1.5 Million to *Anderson College*
 Mrs. Samuel Bronfman and her children—
 1.5 Million to *McGill University*
 Anonymous—
 1.5 Million to *Harvard University*

continued on page 26

Large Gifts by Individuals, continued from page 25

Foster McGraw—
1.5 Million to *Duke University*
Anonymous—
1.5 Million to *St. Joseph College (CT)*
Foster McGraw—
1.5 Million to *Duke University (Medical Center)*
College Board of Regents—
1.5 Million to *St. Mary's College*
Dr. Myron F. McGarvey—
1.4 Million to *West Virginia University*
Jesuit Community (Of the University)—
1.4 Million to *Creighton University*
Owen D. Mort (art)—
1.3 Million to *University of Utah*
Mr. & Mrs. Adrian C. Israel—
1.25 Million to *Yale University*
John D. & Elizabeth G. Drinko—
1.25 Million to *Ohio State University*
Frederick H. Schultz—
1.25 Million to *Princeton University*
John & Elizabeth G. Drinko—
1.25 Million to *Ohio State University*
Albert S. Waxman—
1.25 Million to *Princeton University*
Frederick H. Schultz—
1.25 Million to *Princeton University*
Leonard J. Immke, Jr. & Charlotte L. Immke—
1.25 Million to *Ohio State University*
Kenneth J. Montgomery & Robert C. Borwell—
1.25 Million to *Dartmouth College*
Anonymous—
1.2 Million to *Lewis & Clark College*
Sophia & Nathan S. Gumenick—
1.2 Million to *University of Richmond*
William W. Ringheim—
1.2 Million to *College of William & Mary*
Philip A. Straus—
1.2 Million to *Harvard Art Museums*
Anonymous—
1.2 Million to *Albion College*
Mr. & Mrs. John J. Nerancy—
1.1 Million to *University of Virginia*
Joe & Beverly Pevehouse—
1.1 Million to *Texas Technology University*
F. Wayne Valley—
1.04 Million to *Oregon State University*
Anonymous—
1 Million to *University of Miami*
Gerald Q. Freese—
1 Million to *Kennedy Center*
Thomas J. Sinchel—
1 Million to *Duquesne University*
Sam A. & Mary T. Boyd—
1 Million to *University of Nevada at Las Vegas*

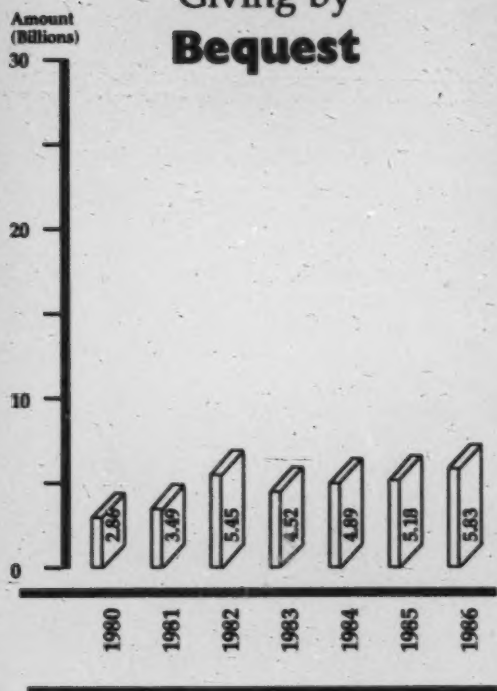
Friends of Rev. Krister Stendahl—
1 Million to *Harvard University*
Betsy Darland & Philip Bill Davis—
1 Million to *University of North Carolina Chapel Hill*
Frank P. & Mary Jean Smeal—
1 Million to *Pennsylvania State University*
Albert A. Robin—
1 Million to *Roosevelt University*
Dr. & Mrs. Ralph R. Hodges—
1 Million to *Mt. Vernon Nazarene College*
Mr. & Mrs. James A. Michener—
1 Million to *University of Texas at Austin*
Fred Jones Family—
1 Million to *University of Oklahoma*
James D. Wolfensohn—
1 Million to *Carnegie Hall*
Bob & Betsy Campbell—
1 Million to *Clemson University*
Gary A. Rosenberg—
1 Million to *Northwestern University*
Anonymous—
1 Million to *Columbia Theological Seminary*
Frederick G. Ruffner, Jr.—
1 Million to *Ohio State University*
James R. & Barbara R. Palmer—
1 Million to *Iowa State University*
Ruth Moore Garbe & Norman G. Moore—
1 Million to *Washington University*
Joseph M. Bryan—
1 Million to *Alzheimer's Disease Research Center*
Robert M. & Evelyn Condra—
1 Million to *University of Tennessee*
Wayne Densch—
1 Million to *University of Central Florida*
Joseph M. Bryan—
1 Million to *Duke University*
Margaret Ratledge Houch—
1 Million to *Oberlin College*
William G. Kahlat—
1 Million to *Hamline University*
Mr. & Mrs. Roger Milliken—
1 Million to *Converse College*
Anonymous—
1 Million to *Hampden - Sydney College*
Alex & Betty Schoenbauwe—
1 Million to *Ohio State University*
Wayne Densch—
1 Million to *University of Central Florida*
Dan Byron & John Midby—
1 Million to *University of Nevada at Las Vegas*
Gordon & Elizabeth Sindecuse—
1 Million to *Western Michigan University*

Donald & Anne Longman—
 1 Million to Oberlin College
 H. Ross Perot—
 1 Million to Georgetown University
 Donald & Anne Longman—
 1 Million to Oberlin College
 Thomas J. Winschel—
 1 Million to Duquesne University
 Nellie Nelson—
 1 Million to Bethany College
 J. Taylor Brooks & Jean Bailey Brooks—
 1 Million to Bowman Gray School of Medicine at Wake Forest University
 Philip M. Klutznick—
 1 Million to Northwestern University
 William Grien—
 1 Million to Meharry Medical College
 Ruth Lilly—
 1 Million to Franklin College
 Jmaes A. & Marie Michener—
 1 Million to University of Texas
 John L. Hazel—
 1 Million to Hardin-Simmons University
 Andrew Allen—
 1 Million to Annenberg Research Institute for Judaic & Near Eastern Studies
 James R. & Barbara R. Palmer—
 1 Million to Iowa State University
 Betsy Durland & Philip Bibb Davis—
 1 Million to University of North Carolina at Chapel Hill
 Edgar P. Hoener—
 1 Million to Oregon State University
 Joseph L. & Barbara Allbritton—
 1 Million to Taylor University
 Lewis M. Manderson, Jr.—
 1 Million to University of Alabama
 Wing Fat Lee—
 1 Million to Boston University
 Parker H. Petit—
 1 Million to Georgia Institute of Technology
 Anne Pierce Rogers—
 1 Million to Wellesley College
 Gordon H. & Alice Fraser—
 1 Million to Western Washington University
 Lester L. & Roberta Smith—
 1 Million to University of Arizona
 Mr. & Mrs. Raymond D. Mayo—
 1 Million to Notre Dame University
 C. Walter & Gerda B. Mortenson—
 1 Million to University of Illinois at Urban Camps
 Mr. & Mrs. George D. Zamias—
 1 Million to University of Pittsburgh
 Gordon H. & Alice Fraser—
 1 Million to Western Washington University

Abbey Joel Butler—
 1 Million to American University
 Robert S. Jepson Jr.—
 1 Million to University of Richmond
 Anonymous—
 1 Million to Hampden-Sydney College
 Anonymous—
 1 Million to Case Western Reserve University
 Lester L. and Roberta Smith—
 1 Million to University of Arizona
 Joseph M. Bryan—
 1 Million to Duke University
 John Midby & Dan Byron—
 1 Million to University of Nevada
 James A. Collins and Collins Food International—
 1 Million to California State Polytechnic University
 Ruth Lilly—
 1 Million to Franklin College
 C. Walter and Gerda B. Mortenson—
 1 Million to University of Illinois
 Earl C. Broady—
 1 Million to Howard University
 Allstate Foundation—
 1 Million to University of California
 Anonymous—
 1 Million to New Mexico Military Institute
 J. Taylor Brooks & Jean Bailey Brooks—
 1 Million to North Carolina Baptist Hospital
 Gary A. Rosenberg—
 1 Million to Northwestern University
 Mr. & Mrs. A.D. Holt, Jr.—
 1 Million to Valdosta State College
 Lucia Taylor Family—
 1 Million to Pacific University
 Philip E. Drashman—
 1 Million to University of Evansville
 Mrs. Charles Logsdon—
 1 Million to Hardin-Simmons University (for chapel)
 Glenn & Ruth Falls—
 1 Million to Anderson College

Individuals — Contributions by individuals included in this report refer to the gifts made within the specified calendar year, and for the most part, are cash. While some individuals report the value of gifts other than cash — such as clothing, food, and works of art — on their tax returns, these are relatively small in comparison to the overall cash total.

Giving by Bequest



Bequests to America's charitable organizations reached an all-time high of \$5.83 billion for 1986. According to the AAFRC Trust for Philanthropy, the total given through bequests was 12.5 percent higher than in 1985, when \$5.18 billion was recorded.

In 1982, when \$5.45 was contributed to gift-supported institutions and agencies through bequests, the estate of J. Paul Getty gave \$1.3 billion to a California museum bearing his name. The estate of Edward Mallinckrodt, Jr., gave \$115 million to two colleges.

As a portion of all philanthropic giving in the United States in 1986, bequests accounted for 6.7 percent.

The AAFRC Trust reported that, with the increased competition for charitable contributions due to ongoing major cutbacks in federal spending for domestic programs, charitable organizations have stepped up their

efforts to find new sources of funding for essential activities. Development officers are making a more concerted effort to secure bequest gifts for their organizations.

With many organizations competing for charitable contributions, development officers are turning to planned giving programs as a viable source of funds. Such programs, as well as annuities, are being made available so that even medium-income individuals can leave a legacy to a charitable organization.

Despite the significant changes in the new tax law and its potential impact on charitable giving in 1987 and beyond, the general feeling among people in philanthropy is that giving will continue to increase.

Bequests, annuities, and deferred giving vehicles will emerge as unique opportunities to avoid high taxation on capital gains and the drastic reduction on tax-subsidized savings for retirement income.

It is reasonable to believe, says the AAFRC Trust, that high-income taxpayers will vigorously continue their pursuit of arranging their affairs to avoid taxation and will turn to charitable giving as one of the few good tax-planning methods that remain.

Historically, the AAFRC Trust says, the level of charitable contributions in the form of bequests has fluctuated due to the nature of such giving. The primary beneficiaries of bequest giving remain health agencies, hospitals, colleges, universities and cultural groups.

The AAFRC Trust determined its total for bequest giving by tabulating reports from charitable organizations which receive bequests each year.

In studying a group of national health agencies which received

bequests in 1986, and comparing the same organizations during 1985, the AAFRC Trust found that their combined total of bequest gifts last year was \$156.2 million, an increase of 14.5 percent over the control group's \$136.4 million for 1985.

Since 1955, when *Giving USA* first started tracking charitable contributions, bequests have grown from \$237 million to \$5.83 billion in 1986. By 1965, bequests surpassed the billion-dollar level for the first time, and in 1969 reached the \$2-billion-dollar level.

Giving by Bequest

	Amount (Billions)
1970	\$2.13
1971	3.00
1972	2.10
1973	2.00
1974	2.07
1975	2.23
1976	2.36
1977	2.99
1978	2.60
1979	2.23
1980	2.86
1981	3.49
1982	5.45
1983	4.52
1984	4.89
1985	5.18
1986	5.83

Large Bequests

Estate of Lilcore Green Rains—
240 Million to CA. Inst. of Tech, Hosp/Good Samaritan, Loyola Marymount Univ, Menninger Fdn, Pomona College, Stanford Univ.

Estate of Norine Randle Marchison—
27.1 Million to Trinity University
Laurance A. Rockefeller—
10 Million to Princeton University
Estate of Fay M. Slover—
8.4 Million to Old Dominion College
The Family of Joseph Meyerhoff—
6 Million to Baltimore Symphony Orchestra
Bernard P. McDough—
5.5 Million to Marietta College
Irving S. Gilmore—
5 Million to Yale University
Clara J. Schawe—
5 Million to Xavier University
Barry Bingham Sr.—
4 Million to University of Louisville
Dr. John Krasa—
4 Million to Illinois Benedictine College
John B. Schwayer—
3.5 Million to Lehigh University
Estate of Zella Rodman—
3.1 Million to California State University at Fresno
Anonymous—
2.7 Million to Lees-McRae College
E.E. & Jane E. Black—
2.6 Million to Rose-Hulman Institute of Technology
E. E. Black & James E. Black—
2.6 Million to Rose Hulman Institute of Technology
Jack & Adele Frost—
2.1 Million to Hardin-Simmons University
Estate of Geraldine Stotler—
2 Million to University of Akron
E & M Charities & the Family of Elizabeth M. Stanley & the late C. Maxwell Stanley—
2 Million to University of Iowa
J. Wallard Marriott Family—
2 Million to University of Utah
Linford B. & Julia Ingram Hazzard—
2 Million to Agnes Scott College
Estate of Richard Den Bell—
1.9 Million to University of California at Santa Barbara
Dr. & Mrs. Ralph Wadley—
1.7 Million to Albion College
Estate of Myron J. McGarvey—
1.4 Million to West Virginia University
Owen D. Mort—
1.3 Million to University of Utah
Estate of Marie Ronald—
1.2 Million to Azusa Pacific University
Estate of William W. Ringheim—
1.2 Million to College of William & Mary

continued on page 30

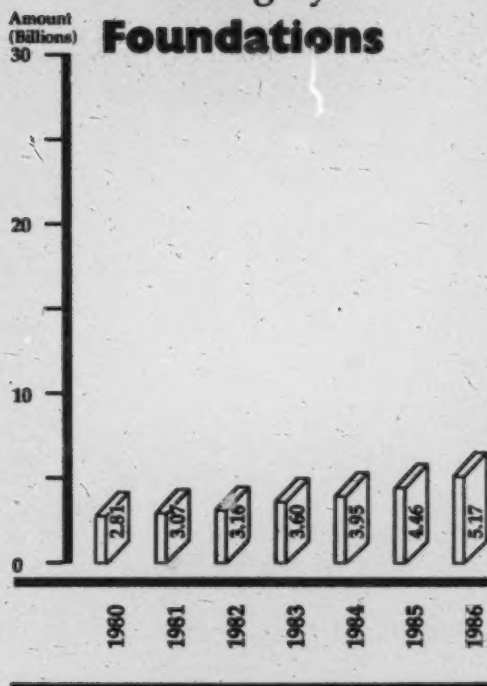
Large Bequests, continued from page 29

Estate of Leonard Fields—
1.1 Million to *University of North Carolina at Chapel Hill*
Estate of Dominei R. Eiardi—
1.1 Million to *Fairfield University*
Estate of George Eitel—
1.1 Million to *University of Minnesota*
J. Taylor Brooks & Jean Bailey Brooks—
1 Million to *Bowman Gray School of Medicine of Wake Forest University*
Anonymous—
1 Million to *Bellarmine College*
Nellie Nelson—
1 Million to *Bethany College*
Estate of C. Prescott Davis—
1 Million to *Alumni Association of the Columbia University School of Engineering & Applied Science*
Edgar P. Hoener—
1 Million to *Oregon State University*

Charles E. Philips—
1 Million to *George Washington University*
Eugene Lightner—
1 Million to *Wichita State University*
Leopald Eckler—
1 Million to *State University of New York at Binghamton*

Bequests — Bequests made by individuals to charitable organizations, institutions, and agencies are counted in the year in which they are received by the organization since, at times, the actual transfer of the bequest may take years.

Giving by Foundations



America's foundations gave a record of \$5.17 billion to gift-supported agencies, institutions and organizations in 1986.

The AAFRC Trust for Philanthropy said that foundation gifts increased 15.9 percent more than the revised 1985 estimate. Foundation giving comprised 5.9 percent of all giving to philanthropy in 1986.

The \$5.17 billion level was achieved through an increase in the value of the assets held by the more than 24,000 grantmaking foundations in the nation. Because of considerable appreciation in stocks, most foundations increased their asset base.

The Trust for Philanthropy reported that its annual survey of selected large foundations, showed a rise of 21.8 percent in the funding those foundations gave to gift-supported institutions and agencies in 1986, compared to an increase of 10 percent in 1985

by the same group of foundations. They told they Trust that they paid out \$1.2 billion in 1986 compared to \$957 million in 1985.

Assets of those foundations had a total value of \$35 billion last year. In comparing the assets of sample foundations from 1985 to 1986, the Trust found that the top 40 in its survey increased their assets by 22.3 percent.

A measure of how high the value of securities jumped last year can be seen in the Dow Jones Average of 30 industrials. At the close of 1986, the Dow stood at 1,895.75 while at the end of 1985 it was 1,553.10. This jump of 342 points was a 22 percent increase over the previous year.

Most of the foundations in the AAFRC Trust survey reported a rise in the total dollars given as well as the number of grants awarded.

The AAFRC Trust's survey covered a relatively small number of active foundations and the data can provide only an indication of what may have occurred in foundation giving in 1986. Comparisons are difficult to make between the Trust's survey and those of other important sources of information on foundation giving, since the years involved are different.

For example, data from The Foundation Center, which monitors the nation's foundations, indicates that the AAFRC Trust sample may not be representative of the full foundation universe.

In its analysis of the nation's 4,400 largest foundations, reported in *The Foundation Directory, Tenth Edition*, the Center found that grant payments of independent foundations increased by 22.3 percent while the number of grants increased by only 6.6 percent.

Total giving has risen sharply in recent years with increases in bond

Forty U.S. Private Foundations Ranked by Payment of Grants

Company	Foundations 86 Payments	Assets	Tax Liability	85 Payments
The Ford Foundation	\$167,691,000	\$4,758,862,000	\$16,290,000	\$121,093,820
The Danforth Foundation	111,562,036	215,108,174	127,149,000	10,892,057
John D. and Catherine T. MacArthur Foundation	99,140,000	2,700,000,000	3,300,000	54,048,000
The Pew Memorial Trust	90,595,500	1,550,025,174	2,828,000	70,191,500
W.K. Kellogg Foundation	74,599,862	3,108,333,370	2,395,000	69,481,205
The Andrew W. Mellon Foundation	66,802,780	1,477,000,000	2,730,000	63,468,663
Lilly Endowment, Inc.	56,585,286	1,913,568,000	1,060,000	26,985,856
The Kresge Foundation	42,480,000	892,221,500	4,928,815	24,745,000
The Rockefeller Foundation	41,014,606	1,614,820,987	7,716,138	36,717,781
The San Francisco Foundation	40,572,863	617,518,839	0	38,319,906
The Duke Endowment	40,032,726	797,610,073	1,213,568	42,916,039
Carnegie Corporation of New York	26,708,000	715,333,222	1,302,118	21,918,000
The William and Flora Hewlett Foundation	26,295,222	568,753,000	556,224	29,852,400
Richard King Mellon Foundation	24,706,663	684,331,000	1,873,000	21,379,748
Charles Stewart Mott Foundation	20,278,327	736,873,249	1,028,600	27,859,394
Gannett Foundation, Inc.	19,227,241	577,000,000	334,000	16,491,000
The J. Howard Pew Freedom Trust	19,155,000	331,201,764	178,000	27,444,700
Alfred P. Sloan Foundation	18,721,000	482,692,000	1,670,000	19,234,000
The Cleveland Foundation	18,673,500	415,000,000	0	16,791,690
The Bush Foundation	17,945,970	344,972,000	1,200,000	15,063,322
The William Penn Foundation	15,026,000	421,173,000	1,320,000	19,116,000
The J.E. and L.E. Mabee Foundation, Inc.	14,955,556	264,284,586	634,257	15,494,100
The Mabel Pew Myslin Trust	14,716,000	205,595,211	154,700	16,911,100
The Edna McConnell Clark Foundation	14,005,000	348,044,000	951,389	14,169,000
Meadows Foundation of Texas	12,542,990	419,186,820	1,014,309	12,876,186
The Henry Luce Foundation	11,900,000	224,887,000	205,000	8,699,372
The Charles A. Dana Foundation, Inc.	10,700,000	160,000,000	430,000	8,900,000
Alcoa Foundation	10,507,005	197,553,786	622,380	10,622,775
The John M. Olin Foundation, Inc.	10,500,000	90,200,000	100,000	8,600,000
The Robert A. Welch Foundation	10,434,957	238,229,120	0	9,587,132
Fred Meyer Charitable Trust	9,192,000	251,798,000	300,000	7,305,000
William R. Kenan, Jr. Charitable Trust	8,829,239	194,980,269	0	9,367,453
Sarah Scaife Foundation	8,567,000	173,216,883	170,000	8,102,500
Amon G. Carter Foundation	8,234,685	171,589,306	320,000	8,598,962
Howard Heinz Endowment	7,845,940	372,708,641	261,405	9,528,381
The George Gund Foundation	7,179,922	228,500,000	160,000	6,133,050
The Z. Smith Reynolds Foundation	7,141,141	150,533,922	0	7,515,928
Rockefeller Brothers Fund	6,820,024	220,000,000	500,000	6,899,369
The William Randolph Hearst Foundation	6,651,500	229,000,000	500,000	7,191,400
The Vincent Astor Foundation	6,631,855	28,933,026	45,000	7,316,451
	\$1,225,168,396	\$29,091,637,922	\$185,447,903	\$957,828,240

Note. Some figures are estimates

yields and Internal Revenue Service mandate for foundations to payout 5 percent of the market value of assets each year.

Assets of the New York-based Ford Foundation, the nation's largest, increased 22 percent in a year, to a record \$4.7 billion. The W.K. Kellogg

Foundation of Battle Creek, Michigan, saw its assets jump by 91 percent to \$3.1 billion. The Danforth Foundation had its assets increase from \$32 million to \$215 million, a better than 570 percent increase in one year. The Lilly Endowment saw its assets grow 30 percent, from \$1.4 billion to \$1.9 in 1986. The Carnegie Corporations assets increased from \$565 million to \$715 million, a 26.5 percent gain.

Since foundations set their grant budgets at the beginning of the year, before they know the value of their assets, the Internal Revenue Service gives them a year's grace to make adjustments. For example, the Carnegie Corporation plans to meet its fiscal 1986 minimum by giving out an extra \$10 million in fiscal 1987.

While the overall foundation outlays increased for 1986, the AAFRC Trust

believes that even larger increases will occur in 1987 because the foundations just did not have time to spend their surpluses.

Comparing Foundations by Assets

The Foundation Center's annual study of all private grantmaking foundations, based on Internal Revenue Service files, indicates that there are almost 25,000 active foundations. The combined assets totaled \$64.8 billion and total grants were \$4.7 billion. This equals 7.2 percent of their assets, well above the 5 percent required by law.

The Center's totals include giving by corporate foundations, which are excluded from the AAFRC Trust figures for foundation giving. Instead, the AAFRC includes corporate foundation giving with total corporate giving figures. According to *The Foundation Directory*, corporate foundations account for 19.3 percent of all foundation giving, which totaled \$803 million with a payout ratio of 26.8 percent.

In analyzing grantmaking foundations, The Foundation Center has looked at asset categories. According to their publication, *The National Data Book, Eleventh Edition, 1987*, there are 99 foundations with assets of \$100 million and more; they made grants totaling \$1.4 billion. The same group received gifts of \$744 million. In the range of \$50 to \$99 million, 109 foundations made grants totaling \$530 million and received gifts of \$331 million.

The Foundation Center's latest compilation of foundations by asset categories found that there was a total of 24,859 grantmaking foundations in the nation. The largest number, 4,208, were in the \$100,000 to \$249,999 asset class. This group made a total of \$124.6

Giving by Foundations

	Amount (Billions)
1970	\$1.90
1971	1.95
1972	2.00
1973	2.00
1974	2.11
1975	1.65
1976	1.90
1977	2.00
1978	2.17
1979	2.42
1980	2.81
1981	3.07
1982	3.16
1983	3.60
1984	3.95
1985	4.46
1986	5.17

Aggregate Fiscal Data by Foundation Type

(All dollar figures expressed in thousands)

Foundation Type	Number of Foundations	Assets	Gifts Received	Total Giving*	Loans
Independent Foundations	3,466	\$52,711,992	\$1,252,181	\$2,898,432	\$35,079
Company-Sponsored Foundations	723	2,995,589	615,239	803,580	9,958
Community Foundations	134	2,773,260	182,758	241,636	6,170
Operating Foundations	79	4,593,765	42,441	137,102	400
Total	4,402	\$63,074,606	\$2,092,619	\$4,080,750	\$51,607

*Throughout this introduction, "Total Giving" figures include grants, scholarships, matching gifts, and program amounts paid or authorized by the foundation in the year of record. Loan amounts are indicated separately.

million in grants and received \$102.7 million in gifts.

Distribution of Grants by Subject Categories

The Foundation Center, in its *Grants Index, 15th Edition, 1986*, provides an analysis of giving trends based on 36,320 grants from 444 foundations. The total value of these grants was \$2 billion, compared to \$1.6 billion a year earlier. This represent a 25 percent increase.

Of the seven categories, welfare and health received almost 50 percent of all grant dollars of more than \$5,000, which was equal to almost \$1 billion.

In the welfare category, foundations

made 12,186 grants, compared to 11,174 a year earlier. The dollar value was \$552.5 million. This represents a 15 percent increase over last year's total of \$454 million.

The health category received 6,009 grants worth \$473.7 million compared to 5,911 grants a year earlier, which were worth \$390.4 million. This represents a 21.3 percent increase in funds.

Education was the next largest recipient category, with 16.8 percent of all grants in 1985. Within this group, higher education was awarded 3,656 grants valued at \$227.9 million. Last year they received 3,937 grants worth \$195.7 million. The dollar value

Foundations by Asset Category With Aggregate Grants Data

	Directory		Directory	
	Number of Foundations	Percent	Total Giving	Percent
\$100 million and over	96	2.2	\$1,459,651	35.8
\$50 million-under \$100 million	94	2.1	398,472	9.8
\$25 million-under \$50 million	171	3.9	425,867	10.4
\$10 million-under \$25 million	451	10.2	532,700	13.1
\$5 million-under \$10 million	590	13.4	399,426	9.8
\$1 million-under \$5 million	2,318	52.7	578,458	14.1
Under 1 million	682	15.5	286,175	7.0
Total	4,402	100.0	\$4,080,749	100.0

Source: *The Foundation Grants Index, 15th Edition, 1986*.

increase was 16.4 percent.

Higher education continues to be a priority area for the nation's largest foundations, though the portion of foundation dollars and grants awarded is declining each year.

Cultural activities received 14.6 percent of all grants awarded in the latest year covered, 1985, by the *Grants Index*. The number of grants increased from 5,542 to 6,246. The dollar value was \$294.2 million, compared to \$229 million a year earlier. This represents a 28.4 percent increase in dollar value.

Within this category, the largest increase was recorded by language & literature. The number of grants increased from 487 to 539, and the dollar value went from \$14.6 million to \$30 million, a better than 105 percent increase.

The second biggest winner was art & architecture. The number of grants went from 761 to 882 and the dollar value increased from \$50.4 million to \$63.9 million, a 26.7 percent increase.

In the science area the number of grants went from 2,148 to 2,266, but the dollar value jumped from \$122.8 million to \$177.4 million, an increase of 44.5 percent.

The technology area was the big winner. Although the number of grants decreased from 1,009 to 997, the amount increased from \$53.1 million to \$86 million, a better than 60 percent increase. Not far behind were the physical sciences. The number of grants went from 508 to 605, yet the dollar value increased from \$19.2 to \$28 million. This was a better than 45 percent increase in funds committed to this area.

Social science saw its grants number increase from 2,354 to 2,852 and the dollar value jump from \$126.3 million to \$169.1 million.

The big winner with a 33.8 percent increase in funds was the political science area. Political science received 1,827 grants compared to last year's 1,335 grants and the dollar amount increase from \$72.7 million to \$115.6 million, an almost 60 percent increase.

The religion area, the smallest category, had a drop in grants from 223 to 175 in the most recent year. However, the dollar value remained constant at approximately \$38.3 million.

As a percentage of total dollars allocated to the seven categories, the winners and losers were:

	1984	1985
Welfare	27.5%	26.2%
Health	23.7%	23.5%
Education	17.4%	16.8%
Cultural		
Activities	14.0%	14.6%
Science	7.5%	8.9%
Social		
Science	7.6%	8.3%
Religion	2.3%	1.9%

Distribution of Foundation Grants by State

In looking at foundation activity by geographic location with a high concentration of national foundations, six states (California, Illinois, Michigan, New York, Pennsylvania and Texas) accounted for more than 60 percent of the total grant dollars awarded.

However, in reviewing the recipient states, a different pattern emerges. The states and the grant amounts they received were:

New York	\$323.2 million
California	226.0
District of Columbia	155.1
Pennsylvania	182.3
Utah	130.0

Organizations in ten states (Alabama, Alaska, Idaho, Iowa, Kentucky,

Maine, Montana, North Dakota, South Dakota and Wyoming) received grants totalling \$33.3 million, even though no foundations located in those states are included in this year's sample.

Domestic and Foreign Grants

Most foundation grants are awarded to organizations located in the United States for projects with a domestic focus. However, a significant number of grants are made for activities and programs overseas. Grants to U.S. organizations to conduct international activities or to sponsor programs in foreign countries accounted for 5.1 percent of grant dollars reported and were valued at \$101.9 million. This is a tremendous increase from the 2.4 percent of the total last year, which was valued at \$39.7 million. Many of the grants were made for projects involving African famine relief and for arms control.

Foreign recipients of grants increased from 3.5 percent of the total last year to 3.9 percent. The dollar value also went from \$57.1 million to \$77.5 million, an almost 36 percent increase in one year.

Community Foundations

Community foundations are one of the newest and fastest growing areas in the grantmaking foundation community, although they still represent a relatively small portion of the foundation universe.

The AAFRC Trust reported that the assets at the 25 largest community foundations exceeded \$3.3 billion in 1986. This is a 22.2 percent increase from last year's total of \$2.7 billion. Grants paid out in 1986 came to \$242.5 billion, up by almost 9.5 percent from last year's total of \$221.5 million. The same 25 foundations reported receiv-

Distribution of Grants by Subject Categories Reported in 1983, 1984 and 1985

	1983			1984			1985			Number of Grants			1985		
	Amount	%		Amount	%		Amount	%		No.	%		No.	%	
Cultural Activities															
General	\$ 69,046,584	3.9		\$ 44,899,090	2.7		\$ 69,374	3.4		1,075	3.3		1,181	3.5	
Art & Architecture	48,833,377	2.7		50,481,250	3.1		63,995	3.2		745	2.3		761	2.2	
History	22,500,034	1.3		21,262,265	1.3		28,191	1.4		461	1.4		496	1.5	
Language & Literature	20,486,702	1.1		14,610,019	0.9		30,064	1.5		405	1.3		487	1.4	
Media & Communications	40,153,676	2.2		24,557,385	1.5		25,339	1.3		591	1.8		577	1.7	
Music	47,451,305	2.6		44,101,153	2.7		42,241	2.1		1,012	3.2		1,082	3.2	
Theater & Dance	38,835,059	1.6		29,109,165	1.8		35,031	1.7		862	2.7		958	2.8	
TOTAL CULTURAL ACTIVITIES	277,306,737	15.4		229,020,327	14.0		294,236	14.6		5,151	16.0		5,542	16.3	
Education															
General	13,971,580	0.8		18,386,648	1.1		22,787	1.1		422	1.3		489	1.4	
Adult & Continuing	8,240,345	0.5		17,963,540	1.1		22,267	1.1		99	0.3		227	0.7	
Elementary & Secondary	56,378,800	3.1		43,934,532	2.7		57,808	2.9		1,234	3.8		1,197	3.5	
Higher (General)	200,108,854	11.2		195,759,421	11.9		227,955	11.3		3,808	11.8		3,937	11.6	
Vocational	7,306,362	0.4		9,542,919	0.6		7,109	0.4		212	0.7		249	0.7	

TOTAL EDUCATION									
Health	286,005,941	16.0	285,587,060	17.4	337,925	16.8	5,775	17.9	6,099
General									16.8
Medical & Health Education	22,932,617	1.3	23,009,383	1.4	26,878	1.3	307	1.0	396
Medical Care & Treatment	65,167,373	3.6	56,268,951	3.4	73,949	3.7	627	1.9	548
Medical Research	138,492,281	7.7	125,049,672	7.6	155,690	7.7	2,130	6.6	2,017
Mental Health	92,575,793	5.2	95,253,371	5.8	120,618	6.0	757	2.4	920
Public Health	25,162,308	1.4	27,515,824	1.7	29,086	1.4	559	1.7	635
	45,190,199	2.5	63,348,284	3.8	67,570	3.4	967	3.0	1,395
TOTAL HEALTH	389,520,571	21.7	390,445,485	23.7	473,790	23.5	5,347	16.6	5,911
Religion									17.4
General									
Religious Education	24,928,597	1.4	27,899,720	1.7	24,420	1.2	466	1.5	589
	12,574,978	0.7	10,451,266	0.6	13,841	0.7	198	0.6	223
TOTAL RELIGION	37,503,575	2.1	38,350,986	2.3	38,261	1.9	664	2.1	812
Science									2.4
General									
Life Sciences	25,256,599	1.4	21,170,553	1.3	31,763	1.6	313	1.0	282
Physical Sciences	44,595,830	2.5	29,381,380	1.8	31,499	1.6	486	1.5	349
Technology	23,361,182	1.3	19,209,230	1.2	28,096	1.4	497	1.6	508
	67,703,768	3.8	53,118,908	3.2	86,096	4.3	747	2.3	1,009
TOTAL SCIENCE	160,917,379	9.0	122,880,071	7.5	177,454	8.9	2,043	6.4	2,148
Social Science									6.3
General									
Anthropology	34,693,880	1.9	22,089,746	1.3	18,958	0.9	310	1.0	336
Economics	6,491,069	0.4	6,893,233	0.4	6,146	0.3	85	0.3	79
Law & Legal Education	18,912,147	1.1	12,577,129	0.8	18,224	0.9	394	1.2	311
Political Science	13,021,894	0.7	12,037,877	0.7	10,201	0.5	275	0.8	293
	58,943,320	3.3	72,727,572	4.4	115,633	5.7	1,161	3.6	1,335
TOTAL SOCIAL SCIENCE	132,062,310	7.4	126,325,557	7.6	169,162	8.3	2,225	6.9	2,354
Welfare									6.9
General									
Business & Employment	114,965,578	6.4	109,826,087	6.7	126,072	6.3	3,317	10.3	3,682
Community Affairs	56,472,201	3.2	52,791,648	3.1	59,700	3.0	1,485	4.6	1,464
Consumer Interests	110,261,434	6.1	90,360,380	5.5	94,284	4.7	2,237	7.0	1,838
Crime & Law Enforcement	845,118	0.0	651,724	0.0	1,067	0.1	31	0.1	33
Environment & Energy	12,255,146	0.7	13,579,438	0.8	11,146	0.6	319	1.0	379
Equal Rights & Legal Services	91,726,191	5.1	49,975,527	3.0	59,637	3.0	964	3.0	983
Recreation	23,200,303	1.3	23,755,528	1.4	43,669	2.2	594	1.8	599
Rural Development	47,555,635	2.7	43,810,243	2.7	58,175	2.9	1,097	3.4	1,104
Urban Development	9,332,066	0.5	19,017,335	1.2	20,594	1.0	149	0.5	244
	42,589,128	2.4	51,333,281	3.1	48,230	2.4	767	2.4	848
TOTAL WELFARE	509,202,800	28.4	454,101,191	27.5	522,574	26.2	10,960	34.1	11,174
TOTAL GRANTS	\$1,792,519,313	100.0	\$1,646,710,677	100.0	2,013,401	100.0	32,165	100.0	34,040
									100.0

Source: The Foundation Grants Index, 15th Edition, The Foundation Center 1986

ing new gifts in 1986 of \$261.2 million. This is an increase of almost 86 percent over last year's total gifts of \$140.5.

The community foundations have two major missions: to stimulate the establishment of endowments to serve the local community now and for the future, and to address community needs by providing leadership and resources.

Begun in 1914, community foundations are an American creation. The first one was established in Cleveland, Ohio, by Frederick Goff. The structure established then is followed in its main parts by all community foundations that are members of the Council on Foundations. A governing board or distribution committee is responsible for the allocation of income and management of assets. The board/distribution committee is selected by local leaders to be broadly representative of the public. It often includes representative of major institutions such as local universities and municipal courts.

The vigor of the community foundations is evident in their number and growth of assets from approximately \$1 billion in 1975 to more than \$3.3 billion in 1986. Through community foundations, both philanthropists and charities are better able to serve the American people and improve the quality of life in a community. By latest count, there are now more than 300 community foundations in the United States.

Many of these foundations are very small in terms of assets and staff. Only 65 to 70 community foundations have more than \$5 million in unrestricted assets. This is the level at which most experts believe that a community foundation can begin to be secure and a permanent resource in its

community.

Community foundations provide donors with several methods for making charitable contributions and receive the appropriate tax deduction. Donations are generally held in one or more endowment funds to produce income which is distributed to needy organizations. All funds, large and small, receive the advantages of professional administration and donors are provided the maximum tax benefits by law.

In the past few years, government, corporations, and private foundations as well as individuals, have all found that community foundations are excellent partners in philanthropy. Private and corporate foundation interest sparked in 1983. Since that time, the list of community foundation partners has increased.

Among the supporters of community foundations who have made substantial grants and provided other assistance are Gannett Foundation, Aetna Life and Casualty Foundation, Hewlett Foundation, Bush Foundation, Kresge Foundation, Chevron Foundation, Cox Charitable Trust, John D. and Catherine T. MacArthur, and the Northwest Area Foundation.

In 1984 the National Endowment for the Arts and the National Trust for Historic Preservation launched cooperative projects with community foundations.

With their diversity of donors and funds, community foundations can be both traditional and creative in their grantmaking. They serve the needs of long-standing major institutions as well as funding other organizations. A community foundation can use its discretionary funds for traditional philanthropy, such as projects in the arts, education, public and urban

(continued on page 40)

State Distributon of Grants and Grant Money

State	Grants Awarded		Grants Received	
	Dollar Value	No.	Dollar Value	No.
Alabama			\$ 5,429,000	112
Alaska			2,151,000	54
Arizona	\$ 2,689,000	196	4,358,000	138
Arkansas	1,723,000	47	7,164,000	100
California	228,013,000	4,528	226,065,000	4,349
Colorado	23,297,000	564	32,009,000	703
Connecticut	47,858,000	1,262	36,746,000	711
Delaware	7,203,000	62	7,309,000	106
District of Columbia	20,088,000	811	155,131,000	2,652
Florida	23,253,000	322	17,488,000	425
Georgia	15,935,000	320	26,941,000	447
Hawaii	3,772,000		4,775,000	285
Idaho			1,272,000	35
Illinois	125,356,000	2,429	87,345,000	1,869
Indiana	41,641,000	323	41,234,000	487
Iowa			2,954,000	136
Kansas	1,677,000	69	5,540,000	100
Kentucky			10,616,000	159
Louisiana	1,512,000	35	7,702,000	219
Maine			3,014,000	63
Maryland	1,615,000	84	25,660,000	322
Massachusetts	14,213,000	497	84,832,000	1,417
Michigan	180,130,000	1,570	89,389,000	950
Minnesota	65,789,000	2,175	61,250,000	1,537
Mississippi	189,000	14	2,833,000	82
Missouri	22,166,000	200	25,071,000	408
Montana			2,741,000	58
Nebraska	15,066,000	94	15,351,000	159
Nevada	345,000	10	1,162,000	44
New Hampshire	480,000	54	12,170,000	125
New Jersey	89,060,000	1,448	44,665,000	1,036
New Mexico	88,000	8	3,563,000	97
New York	547,621,000	10,044	323,224,000	5,942
North Carolina	38,951,000	817	47,247,000	887
North Dakota			2,407,000	54
Ohio	50,339,000	1,935	54,263,000	1,578
Oklahoma	28,128,000	253	18,714,000	316
Oregon	10,559,000	225	22,802,000	405
Pennsylvania	247,590,000	3,062	182,392,000	2,547
Rhode Island	7,481,000	102	10,583,000	142
South Carolina	806,000	33	7,832,000	211
South Dakota			1,546,000	43
Tennessee	5,308,000	123	15,909,000	334
Texas	108,880,000	1,706	130,341,000	1,902
Utah	624,000	9	3,430,000	68
Vermont	114,000	11	2,875,000	105
Virginia	7,002,000	117	22,277,000	528
Washington	16,100,000	195	14,617,000	256
West Virginia	161,000	15	5,077,000	131
Wisconsin	10,582,000	305	15,218,000	384
Wyoming			1,146,000	42
Total	\$2,013,401,000	36,320	\$1,935,829,000	35,260

Source: *The Foundation Grants Index, 15th Edition 1986*

Domestic and Foreign Grants Reported

Type of Recipient	No. of Grants	%	Dollar Value of Grants	%
Domestic	33,923	93.4	\$ 1,833,854,000	91.1
Foreign	1,060	2.9	77,572,000	3.9
International—				
Domestics Recipients	1,337	3.7	101,975,000	5.1
Total	36,320	100.0	\$ 2,013,401,000	100.0

Source: *The Foundation Grants Index*, 15th Edition 1986.

Twenty-Five Largest Community Foundations—Year End 1986

	Assets	Grants	New Gifts
New York Community Trust	\$ 500,000,000	\$ 39,000,000	\$ 36,700,000
Marin Community Foundation	430,000,000	—	—
Cleveland Foundation	415,000,000	18,673,500	6,431,750
Chicago Community Trust	237,418,306	23,396,743	23,442,269
Boston Foundation	176,846,561	12,188,669	5,842,861
San Francisco Foundation	169,537,477	38,567,584	6,381,531
Communities Fdn of Texas	124,975,328	16,645,104	20,602,524
Columbus Foundation	114,500,000	6,400,000	21,500,000
Hartford Fdn. for Pub. Giving	112,945,819	6,012,854	6,679,115
St. Paul Foundation	100,432,894	5,362,253	9,173,220
Minneapolis Foundation	93,633,304	5,718,554	31,962,257
Pittsburgh Foundation	87,541,214	5,024,755	4,604,262
New Haven Foundation	73,555,000	3,670,000	3,300,000
Metropolitan Atlanta CF	70,000,000	8,000,000	6,000,000
Kalamazoo Foundation	63,784,983	6,167,990	4,753,108
Milwaukee Foundation	61,500,000	2,988,777	8,000,000
California Community Fdn	58,590,634	5,924,795	5,263,122
Philadelphia Fdn	56,000,000	4,008,891	1,832,511
Rhode Island Foundation	54,000,000	2,816,503	2,782,465
Greater Cincinnati Fdn	53,684,291	2,293,071	14,259,485
Indianapolis Foundation	40,623,000	1,334,000	255,000
Winston-Salem Foundation	40,100,000	4,300,000	3,800,000
Foundation for the Carolinas	35,404,064	3,910,285	20,776,092
Grand Rapids Foundation	35,157,753	1,989,273	6,731,598
Winnipeg Foundation	44,761,216	2,586,123	1,720,712
Oregon Community Foundation	32,110,000	9,157,817	2,590,780
New Hampshire Char. Fund	30,454,029	4,050,076	4,393,201
Fremont Area Foundation	26,507,094	981,483	1,493,253
Oklahoma City CF	26,000,000	1,326,868	1,039,458
	\$3,365,662,967	\$242,495,968	\$261,210,574

Source: *Council on Foundations*

Analysis of Grantmaking Foundations By Asset Categories (All dollar figures expressed in thousands)*

Asset Category	No. of Foundations	Total Assets	Total Expenditures	Total Grants	Gifts Received
\$100 million +	99	\$35,553,022	\$1,937,060	\$1,439,692	\$ 744,009
\$50 million-99,999,999	109	7,818,785	685,128	530,972	331,872
\$10 million-49,999,999	733	14,982,578	1,347,632	1,124,194	744,843
\$5 million-9,999,999	670	4,671,085	527,559	457,937	326,016
\$1 million-4,999,999	3,247	7,255,305	833,802	702,560	587,367
\$500,000-999,999	2,427	1,724,537	267,816	236,853	195,753
\$250,000-499,999	2,908	1,039,545	191,220	162,978	128,139
\$100,000-249,999	4,208	679,856	136,510	124,659	102,795
\$50,000-99,999	2,714	196,612	70,477	63,768	48,940
\$25,000-49,999	2,242	81,921	49,697	45,773	33,367
\$10,000-24,999	2,063	34,944	66,885	45,944	37,708
Under \$10,000	3,439	10,264	114,412	108,168	78,022
TOTAL	24,859	\$74,048,454	\$6,228,199	\$5,043,498	\$3,358,821

*Dollar Figures rounded to the nearest thousand

Source: The National Data Book, 11th Edition. 1987

Analysis of Grantmaking Foundations By Grants (All dollar figures expressed in thousands)*

Grant Category	No. of Foundations	Total Grants	Total Assets	Total Expenditures	Gifts Received
\$25 million +	19	\$ 924,781	\$14,911,387	\$1,171,113	\$ 184,065
\$10 million-24,999,999	46	698,038	8,804,514	775,815	313,973
\$5 million-9,999,999	93	619,397	11,551,927	792,168	312,164
\$1 million-4,999,999	607	1,220,718	16,199,455	1,458,218	1,109,920
\$500,000-999,999	658	461,228	5,975,231	542,577	274,752
\$100,000-499,999	3,296	712,481	9,466,093	888,536	639,250
\$50,000-99,999	2,575	182,573	2,436,771	225,389	186,155
\$25,000-49,999	3,151	110,905	1,714,119	150,937	110,617
\$5,000-24,999	8,038	100,452	1,875,640	156,841	158,623
Under \$5,000	6,376	12,923	1,113,315	66,605	69,302
TOTAL	24,859	\$5,043,498	\$74,048,454	\$6,228,199	\$3,358,821

*Dollar figures rounded to the nearest thousand

Source: The National Data Book, 11th Edition. 1987

Analysis of Grantmaking Foundations by Type (All dollar figures expressed in thousands)*

Type of Foundation	No. of Foundations	Total Assets	Total Expenditures	Total Grants	Gifts Received
Private Non-Operating	23,709	\$64,858,779	\$5,634,918	\$4,702,412	\$3,000,491
Private Operating ¹	907	6,055,590	282,291	62,607	119,531
Community ²	243	3,134,084	310,989	278,478	238,799
TOTAL	24,859	\$74,048,454	\$6,228,199	\$5,043,498	\$3,358,821

¹Does not include 1,277 private operating foundations that did not award any grants in the most current reporting year. These 1,277 hold combined assets of \$2,802,007, had expenditures of \$265,140, and received gifts totaling \$130,566.

²Includes data for 35 community foundations that are classified by the IRS as private foundations.

*Dollar figures rounded to the nearest thousand

Source: The National Data Book, 11th Edition. 1987

Other U.S. Private Foundations Ranked by Payment of Grants

Company	Foundations 86 Payments	Assets	Tax Liability	85 Payments
The Commonwealth Fund	\$6,623,000	\$258,300,000	\$766,000	\$6,838,000
Northwest Area Foundation	6,497,414	173,512,397	376,919	5,203,327
El Pomar Foundation	6,494,008	151,000,000	123,314	5,468,016
John Simon Guggenheim Memorial Foundation	6,360,000	119,272,818	305,000	5,762,000
Mary Flagler Cary Charitable Trust	6,166,000	101,103,243	125,304	4,593,455
Sid W. Richardson Foundation	6,050,745	206,000,000	600,000	6,309,583
The Medical Trust (Pew)	6,021,000	109,158,837	53,500	10,391,000
Callaway Foundation, Inc.	5,763,744	133,091,085	286,078	5,041,712
Charles H. Revson Foundation	5,654,947	98,000,000	280,000	5,400,477
The J.N. Pew Jr. Charitable Trust	5,602,900	167,411,231	86,000	6,793,000
Claude Worthington Benedum Foundation	4,877,413	140,323,700	250,000	4,258,077
William T. Grant Foundation	4,628,883	131,400,000	486,000	4,400,897
Charles Hayden Foundation	4,482,205	128,374,207	447,720	4,047,061
The Camille & Henry Dreyfus Foundation, Inc.	3,027,735	43,386,365	109,682	1,531,875
J. Paul Getty Trust	2,996,330	3,690,833,873	0	1,537,493
The Spencer Foundation, John Hancock Center	2,683,350	190,212,164	489,373	5,878,086
The Mary Anderson Trust (Pew)	2,283,500	24,594,455	57,300	198,500
The Teagle Foundation, Inc.	2,216,135	70,579,948	188,370	2,310,815
The Tinker Foundation	1,847,650	48,470,240	124,500	1,757,194
John and Mary R. Markle Foundation	1,788,000	86,514,601	258,000	2,104,854
The Knollbrook Trust (Pew)	206,100	4,262,783	10,300	198,500
	\$92,271,059	\$6,075,801,947	\$5,423,360	\$90,023,922

Note: Some figures are estimates

affairs and the environment. Also, its field-of-interest funds provide continuity for donors and assure that their gifts will continue to support areas of community life that are most important to them.

Advised funds allow donors to formally consult with the foundation regarding the most appropriate use of their gift. Designated funds give the assurance to both donors and recipient organizations that the community foundation will continue with the stability of the endowment.

Large Gifts from Foundations

Danforth Foundation—
\$100 Million to *Washington University*
Arnold & Mabel Beckman Foundation—
50 Million to *California Institute of Technology*
Spencer T. & Ann W. Olin Foundation—
30 Million to *Washington University*
Harcourt M. & Virginia W. Sylvester
Foundation—
27.5 Million to *University of Miami (Medical Center)*
The John D. & Catherine T. MacArthur
Foundation—
25 Million to *The World Resources Institute*
Pew Memorial Trust—
13 Million to *United Way of Southeastern Pennsylvania*

Chicago Community Trust—
 12.5 Million (Ten years) to *Northwestern University*
 W.K. Kellogg Foundation—
 10 Million to *University of Michigan*
 McKnight Foundation (5 years)—
 10 Million to *University of Minnesota*
 Vincent Astor Foundation—
 10 Million to *New York Public Library*
 The Eberly Family Charitable Trust—
 10 Million to *The Pennsylvania State University College of Science*
 Lucille P. Markey Charitable Trust—
 8.7 Million to *University of Chicago*
 The Pew Memorial Trust—
 8.6 Million (4 Years) to *Pew Science Initiative*
 The J. Howard Pew Freedom Trust—
 8 Million (over 5 years) to *Pew Neuroscience Program*
 Pew Charitable Trusts (over 5 years)—
 7.2 Million to *The Federal Arts Enrichment Program*
 Stephen & Mary Buch Foundation—
 6 Million to *University of California*
 The Pew Memorial Trust—
 6 Million to *Health Care for the Homeless Program*
 Knight Foundation—
 5 Million to *University of Miami*
 The Louis B. Mayer Foundation—
 5 Million to *The Dana-Farber Cancer Institute*
 W.K. Kellogg Foundation—
 5 Million to *University of Michigan*
 The Ford Foundation—
 4.5 Million to *National Urban League*
 Ford Foundation—
 4.3 Million to *National Academy of Sciences*
 Duke Endowment (Three Years)—
 3.95 Million to *Duke University*
 The Robert Wood Johnson Foundation—
 3.76 Million to *The National Council on the Aging*
 W.K. Kellogg Foundation—
 3.7 Million to *Syracuse University*
 Hall Foundation—
 3.5 Million to *Coe College*
 Pew Memorial Trust—
 3.35 Million (3 years) to *International Health Policy Program*
 San Francisco Foundation—
 3 Million to *United Jewish Community Center*
 Olin Foundation—
 3 Million to *Centre College*
 The Pew Memorial Trust—
 3 Million (18 Months) to *University of Pennsylvania*
 John A. Hartford Foundation—
 3 Million to *University of Texas Health Science Center*
 W.K. Kellogg Foundation—
 2.86 Million to *Oregon State University*
 W.K. Kellogg Foundation—
 2.753 Million to *Colorado State University*
 McKnight Foundation—
 2.7 Million to *Minneapolis/St. Paul Family Housing Fund*
 Parry Foundation—
 2.6 Million to *University of Oklahoma*
 Ford Foundation—
 2.5 Million to *Fund for the City of New York*
 Ford Foundations (2 years)—
 2.5 Million to *Joint Center for Political Studies*
 Robert Wood Johnson Foundation—
 2.5 Million to *University of Hawaii*
 Breech Foundation—
 2 Million to *Drury College*
 Lynde & Harry Bradley Foundation—
 2 Million to *Milwaukee Repertory Theatre*
 J. Paul Getty Foundation—
 2 Million to *Los Angeles Public Library*
 W.K. Kellogg Foundation—
 2 Million to *California State University*
 Z. Smith Reynolds Foundation—
 2 Million to *Wake Forest University*
 Pew Memorial Trust—
 2 Million to *University of Pennsylvania*
 The Pew Memorial Trust—
 2 Million (18 Months) to *Stanford University*
 Z. Smith Reynolds Foundation—
 2 Million to *Wake Forest University*
 James Irvine Foundation—
 2 Million to *University of Southern California*
 Pew Memorial Trust—
 2 Million to *University of Pennsylvania*
 James Irvine Foundation—
 2 Million to *University of Southern California*
 General Motors Foundation—
 2 Million to *University of Michigan*
 Ford Foundation—
 2 Million to *Public Education Fund*
 San Francisco Foundation—
 2 Million to *San Francisco Theological Seminary*
 Trustees of the Duke Endowment—
 1.9 Million to *Duke University-James B. Duke 100th Anniversary Fund*
 Olin Foundation—
 1.8 Million to *Whitman College*
 W. K. Kellogg Foundation—
 1.8 Million to *Montana State University*
 Ford Foundation—
 1.8 Million to *Social Research Council*

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General Characteristics of Four Types of Foundations

Foundation Type	Description	Source of Funds	Decision-Making Body
Independent Foundation	An independent grantmaking organization established to aid social, educational, religious, or other charitable activities	Endowment generally derived from a single source such as an individual, a family, or a group of individuals. Contributions to endowment limited as to tax deductibility	Decisions may be made by donor or members of donor's family; by an independent board of directors or trustees; or by a bank or trust officer acting on donor's behalf
Company-sponsored Foundation	Legally an independent grantmaking organization with close ties to the corporation providing funds	Endowment and annual contributions from a profit-making corporation. May maintain small endowment and pay out most of contributions received annually in grants, or may maintain endowment to cover contributions in years when corporate profits are down	Decisions made by board of directors often composed of corporate officials, but which may include individuals with no corporate affiliation. Decisions may also be made by local company officials
Operating Foundation	An organization which uses its resources to conduct research or provide a direct service	Endowment usually provided from a single source, but eligible for maximum tax deductible contributions from public	Decisions generally made by independent board of directors
Community Foundation	A publicly-supported organization which makes grants for social, educational, religious, or other charitable purposes in a specific community or region	Contributions received from many donors. Usually eligible for maximum tax deductible contributions from public	Decisions made by board of directors representing the diversity of the community

Source: National Data Book, 11th Edition, The Foundation Center, 1987

W.K. Kellogg Foundation—
1.8 Million to *Partners of America*
Fritz B. Burns Foundation—
1.8 Million to *Loyola Marymount University*
J. Howard Pew Memorial Trust—
1.8 Million to *Christian College Consortium*
W.K. Kellogg Foundation—
1.8 Million to *Maternity Center Association*

James S. McDonnell Foundation—
1.75 Million to *MGH Institute of Health Profession in Boston*
Duke Endowment—
1.75 Million to *Duke University Medical Center*
Gleason Memorial Fund—
1.73 Million to *Rochester Institute of Technology*

Grantmaking Activity	Reporting Requirements
Broad discretionary giving allowed but may have specific guidelines and give only in a few specific fields. About 70% limit their giving to local area	Annual information returns 990-PF filed with IRS must be made available to public. A small percentage issue separately printed annual reports
Giving tends to be in fields related to corporate activities or in communities where corporation operates. Usually give more grants but in smaller dollar amounts than independent foundations.	Same as above
Makes few, if any, grants. Grants generally related directly to the foundation's program	Same as above
Grants generally limited to charitable organizations in local community	IRS 990 return available to public. Many publish full guidelines or annual reports

Anheuser Busch Charity Trust—
1.7 Million to *St. Louis University*
Trustees of the Duke Endowment—
1.5 Million to *Duke University - Benjamin N. Duke Leadership Fund*
The Charles A. Dana Foundation—
1.5 Million to *Columbia Presbyterian Medical Center*
Ford Foundation—
1.5 Million to *Remediation and Training Institute*

Ford Foundation—
1.5 Million to *Social Science Research Council*
Hospital Corp. of America Foundation (Property)—
1.5 Million to *University of Tennessee at Chattanooga*
Mr. Bingham's Trust for Charity—
1.5 Million to *University of Maine*
Peter Kiewit Foundation—
1.5 Million to *University of Nebraska*
Pew Memorial Trust—
1.5 Million to *Princeton University*
El Pomar Foundation—
1.5 Million to *Junior Achievement*
Andrew W. Mellon Foundation—
1.5 Million to *Yale University*
W.K. Kellogg Foundation—
1.5 Million to *KARENET - Computer Network*
The Leo Yassenoff Foundation—
1.4 Million to *Ohio State University*
The Live Aid-Band Aid Foundation—
1.3 Million to *The Road System in Chad*
W.K. Kellogg Foundation—
1.3 Million to *Utah State University*
John M. Olin Foundation—
1.27 Million to *Yale University*
Burlington Northern Foundation—
1.25 Million to *Northwestern University*
William Penn Foundation—
1.25 Million to *We The People, Philadelphia*
Jessie Ball DuPont Religion, Charitable, & Educational Fund—
1.233 Million to *Mary Baldwin College*
W.K. Kellogg Foundation—
1.2 Million to *University of Iowa*
Charles A. Dana Foundation—
1.2 Million to *University of Pennsylvania*
Robert Wood Johnson Foundation Social Welfare Cause—
1.2 Million to *City of Newark*
The Sarah Scaife Foundation—
1.18 Million to *The Heritage Foundation*
W.K. Kellogg Foundation—
1.1 Million to *South African Institute of Race Relations*
Charles A. Dana Foundation—
1.1 Million to *Johns Hopkins University*
General Motors Foundation—
1.1 Million to *GMI Engineering & Management Institute*
McHugh Family Foundation—
1.1 Million to *Colorado College*
AT&T Foundation (computer equipment)—
1.1 Million to *Howard University*
Irvin L. Young Foundation—
1 Million to *University of Wisconsin at Whitewater*

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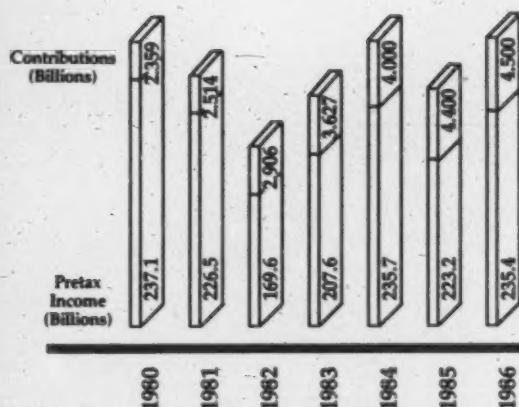
Large Gifts from Foundations, continued from page 45

W.K. Kellogg Foundation—
1 Million to *Group Health Cooperative of Puget Sound*
San Francisco Foundation—
1 Million to *YMCA of San Francisco*
L. G. Balfour Foundation—
1 Million to *University of Virginia*
Boston Globe Foundation—
1 Million to *Boston Public Library*
Ford Foundation—
1 Million to *Remediation and Training Institute*
3M Company Foundation—
1 Million to *University of Nebraska*
Ford Foundation—
1 Million to *Johns Hopkins University*
Martha & Spencer Lane Foundation—
1 Million to *Elon College*
Claude Worthington Benedum Foundation—
1 Million to *Wheeling College*
General Motors Foundation—
1 Million to *Art Center College of Design*
John A. Hartford Foundation—
1 Million to *University of Texas Health Science Center*
University of Iowa Alumni Associates—
1 Million to *University of Iowa*
Fred Meyer Charitable Trust—
1 Million to *Brigham Young University*
Ashland Oil Foundation—
1 Million to *Marshall University*
The Pew Charitable Trust—
1 Million to *We The People, Philadelphia*
M. J. Murdock Charitable Trust—
1 Million to *University of Puget Sound*
The J. Howard Pew Freedom Trust—
1 Million to *Stanford University*
Times Mirror Foundation—
1 Million to *University of South Carolina*
Humana Foundation—
1 Million to *University of Texas Health Science Center*
Pew Memorial Trust—
1 Million to *Thomas Jefferson University*
Prudential Foundation—
1 Million to *Rutgers University*

The General Motors Foundation—
1 Million to *The Industrial Technology Institute*
Presbyterian Medical College—
1 Million to *Samuel Thomas Haywood Columbia Walber Memorial Hospital*
John D. & Catherine L. MacArthur Foundation—
1 Million to *Mehany Medical College*
Jesse Philips Foundation—
1 Million to *College of Physicians & Surgeons of Columbia University*
Shincho Foundation for the Promotion of Literature—
1 Million to *Columbia University*
Claude Worthington Benedum Foundation—
1 Million to *Wheeling College*
3M Company Foundation—
1 Million to *University of Nebraska at Lincoln*
James Graham Brown Foundation—
1 Million to *Bellarmino College*
General Motors Foundation—
1 Million to *Kennedy Center, Washington*
Prudential Foundation—
1 Million to *Rutgers University at Newark*
Krannert Charitable Institute—
1 Million to *Earlham College*
Presbyterian Medical College—
1 Million to *Samuel Thomas Haywood Columbia Walber Memorial Hospital*
Pew Memorial Trust—
1 Million to *Thomas Jefferson University*
Robert Wood Johnson Foundation—
1 Million to *Yale University*
General Motors Foundation—
1 Million to *GMI Engineering & Management*
James Graham Brown Foundation—
1 Million to *Bellarmino College*

Foundations — The AAFRC Trust excludes corporate foundation grants from its overall foundation giving total since they are counted as corporate contributions. All other foundation giving is, however, included.

Giving by Corporations



Despite the turbulent past two years of mergers and acquisitions among America's businesses and corporations, charitable contributions from business showed a slight increase for 1986 to the nation's gift-supported organizations, institutions and agencies.

The AAFRC Trust for Philanthropy said the new total of \$4.5 billion was a 2.3 percent increase from the revised total of \$4.4 billion reported for 1985 by the Council for Financial Aid to Education (CFAE).

The \$4.5 billion estimate of corporate contributions in 1986 represents 5.2 percent of all philanthropy in the United States, compared to 5.4 percent the year before.

This past year's modest gain was the smallest of any donor group. In 1985 corporate and foundation giving were about equal. However, after ten years of strong growth, charitable contribu-

tions by U.S. corporations appears to be slowing. Economic conditions in several industries, corporate restructuring as a result of mergers and acquisitions, changes in top management and the new tax law have caused many corporations to review their charitable giving programs.

Corporate Mergers and Acquisitions

In 1985 U.S. companies underwent 3,397 mergers and acquisitions. By the fourth quarter of 1986, partly because of the new tax law, and higher taxes on capital gains, mergers and acquisitions reached a frenzy. By year end, the new tax law helped propel 4,022 deals with a record value of \$190 billion, according to *Mergers and Acquisitions* magazine.

In just the fourth quarter there were 1,448 deals worth \$71.6 billion. The glut in the world oil markets had devastated the financial performance of giant oil companies. All told, some 600,000 fewer people were working for the FORTUNE 500 companies, according to FORTUNE MAGAZINE.

While the rest of the economy was still enjoying its fourth full year of recovery, the total revenues of the 500 corporations actually declined, dropping 5 percent from \$1.8 trillion to \$1.7 trillion. And profits for the 500 dropped 6.7 percent in 1986. Plant closings, layoffs, divestitures and the loss of the investment tax credit hurt this segment of the American economy.

Acquisitions also increased the rankings of some industrials, even as one giant gobbled up another behemoth. Beatrice and General Foods disappeared from the top 50 and dozens of companies left the 500. General Electric moved up with its purchase of RCA. A total of 13 companies were taken over by other 500

Structure of Corporate Contributions, 1983-85

(millions of dollars)

	1985	1984	1983
Total company contributions	\$1,666.5 (423)	\$1,448.9 (404)	\$1,250.7 (484)
Less: Grants to company foundations	614.0 (182)	562.2 (157)	435.7 (159)
Other company contributions	1,052.5 (395)	886.7 (388)	815.0 (461)
Plus: Contributions by company foundations	658.4 (256)	569.2 (230)	553.0 (270)
Total corporate contributions	\$1,710.9 (439)	\$1,455.9 (422)	\$1,368.0 (503)

(Numbers in parentheses are counts of non-zero answers.)

Source: Annual Survey of Corporate Contributions, 1985. The Conference Board; Council for Financial Aid to Education.

corporations. The Burroughs and Sperry merger created giant Unisys, moving it up to 46th on the list. Some one dozen companies went private because of leveraged buy-outs.

According to a Conference Board report, in late 1986 large corporations were slashing charitable programs and cutting their staffs, including CBS and Honeywell. The W.R. Grace Company was phasing out its 25-year old foundation which supported education and urban and minority affairs. For the first time in five years, IBM was planning on reducing its \$134 million cash and non-cash gifts by 15 percent. Exxon, heavily dependent on the oil industry, was cutting its \$60 million gift level in 1985 to under \$50 million for 1986.

Other Corporate Indicators

The CFAE monitors giving by the country's business corporations and revises its estimates as later data becomes available from corporate reports, as well as from the Internal Revenue Service's compilations of corporate income tax returns.

This is the first year of decline after ten years of growth. In 1986, pretax net income (PTNI) grew 5.5 percent, but contributions as a percent of PTNI,

declined 3 percent from a year earlier.

In 1985, when corporations had their largest increase in contributions as a percentage of PTNI, contributions increased 15.8 percent, while their income dropped 5.3 percent. This illustrates the time-lag between making budget allocations for charitable contributions at the beginning of the year before the results are truly known.

Using PTNI to measure corporate giving is sometimes viewed with skepticism because this figure represents all corporations in the nation, whereas only about 30 percent make any contributions. The skeptics feel that using these numbers to calculate corporate giving results in a lower average figure for those who do contribute to gift-supported institutions and organizations.

Along with the decline in profits and contributions, corporate priorities are shifting. Health and human service organizations, after a ten-year decline, are experiencing an increase.

Matching gift programs, which are widespread in major corporations, are coming under attack. The traditional beneficiaries are educational institutions, as well as hospitals, arts and community service organizations. The

Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1985
Companies Grouped by Size of U.S. Income

U.S. Pretax Net Income	Number of Companies	Contributions Ratios ¹		
		Lower Quartile ²	Median	Upper Quartile ²
Below \$5 million	9	8.24%	12.9%	85.94%
\$5-9.9 million	12	2.85	4.19	32.61
\$10-24.9 million	35	1.00	1.70	4.40
\$25-49.9 million	57	0.82	1.23	2.27
\$50-99.9 million	57	0.57	1.06	1.69
\$100-249.9 million	81	0.57	1.10	1.71
\$250-499.9 million	52	0.57	0.96	1.51
\$500-999.9 million	40	0.43	1.13	1.41
\$1 billion and over	19	0.30	0.62	1.86
All Income Groups	362	0.63	1.18	2.04

¹The statistics presented here are derived only from companies with positive income.

²This is the 75th percentile.

Source: Annual Survey of Corporate Contributions, 1985. The Conference Board; Council for Financial Aid to Education.

Giving by Corporations

Contributions	Pretax Net Income (Billions)	Percentage of Pretax Net Income
1970\$.797	\$75.4	1.06
1971 865	86.6	1.00
1972 1.009	100.6	1.00
1973 1.174	125.6	0.93
1974 1.200	136.7	0.88
1975 1.202	132.1	0.91
1976 1.487	166.3	0.89
1977 1.791	200.4	0.89
1978 2.084	233.5	0.89
1979 2.288	257.2	0.89
1980 2.359	237.1	0.99
1981 2.514	226.5	1.11
1982 2.906	169.6	1.71
1983 3.627	207.6	1.75
1984 4.000	235.7	1.70
1985 4.400	223.2	1.97
1986 4.500	235.4	1.91

Sources: Internal Revenue Service, The Conference Board, Council for Financial Aid to Education. All figures revised.

popularity and growth of matching gift programs over the past few years is under review. Many companies are dissatisfied with them because they impede effective targeting of corporate support efforts and because of escalating costs.

Projections on Corporate Giving

Reports from two leading sources of philanthropic giving information have offered interesting projections on corporate matters.

The Conference Board, a business research organization, surveyed 439 leading corporations and found that the contributions outlook is grim for many companies that have long been this country's leaders in corporate giving. Among the companies surveyed (almost half donated more than \$10 million last year), it was reported that contributions would be cut from 2 percent to 78 percent.

The Foundation Center feels that there will be only moderate growth by corporate foundations for the near future. In the Center's *Foundation*

Corporate Contributions and Corporate Income Before Taxes¹

Year			Contributions
	Amount (\$ Millions)	Income before Taxes (\$ Millions)	As Percent of Income before Taxes
1936	\$ 30	\$ 7,900	0.38%
1937	33	7,900	0.42
1938	27	4,100	0.65
1939	31	7,200	0.43
1940	38	10,000	0.38
1941	58	17,900	0.32
1942	98	21,700	0.45
1943	159	25,300	0.63
1944	234	24,200	0.97
1945	266	19,800	1.34
1946	214	24,800	0.86
1947	241	31,800	0.76
1948	239	35,600	0.67
1949	223	29,200	0.76
1950	252	42,900	0.59
1951	343	44,500	0.77
1952	399	39,600	1.01
1953	495	41,200	1.20
1954	314	38,700	0.81
1955	415	49,200	0.84
1956	418	49,600	0.84
1957	419	48,100	0.87
1958	395	41,900	0.94
1959	482	52,600	0.92
1960	482	49,800	0.97
1961	512	49,700	1.03
1962	595	55,000	1.08
1963	657	59,600	1.10
1964	729	66,500	1.10
1965	785	77,200	1.02
1966	805	83,000	0.97
1967	830	79,700	1.04
1968	1,005	88,500	1.13
1969	1,055	86,700	1.22
1970	797	75,400	1.06
1971	865	86,600	1.00
1972	1,009	100,600	1.00
1973	1,174	125,600	0.93
1974	1,200	136,700	0.88
1975	1,202	132,100	0.91
1976	1,487	166,300	0.89
1977	1,791	200,400	0.89
1978	2,084	233,500	0.89
1979	2,288	257,200	0.89
1980	2,359	237,100	0.99
1981	2,514	226,500	1.11
1982	2,906	169,600	1.71
1983	3,627	207,600	1.75
1984	4,000(est.) ²	235,700	1.70
1985	\$4,400(est.) ²	\$223,200	1.97

¹Reflects total consolidated corporate income before and after taxes.

²From Council for Financial Aid to Education.

Note: Figures in this table reflect contributions and income of all U.S. corporations.

Sources: Department of Commerce, Internal Revenue Service.

Distribution of Corporate Contributions, 1983-85

(millions of dollars)

	1985 436 companies		1984 415 companies		1983 471 companies	
Health and Human Services ...	\$ 494.1	29.2%	\$ 399.9	27.7%	\$ 367.6	28.7%
Education.....	650.0	38.3	561.7	38.9	498.8	39.0
Culture and Art	187.5	11.1	154.7	10.7	145.2	11.4
Civic and Community Activities	279.5	16.5	271.6	18.8	188.8	14.8
Other	83.5	4.9	56.4	3.9	78.0	6.1
Total	\$1,694.7	100.0%	\$1,444.3	100.0%	\$1,278.4	100.0%

Source: Annual Survey of Corporate Contributions, 1985. The Conference Board; Council for Financial Aid to Education.

Directory, it was reported that 723 company-sponsored foundations had assets of \$2.99 billion and made gifts of \$803 million, a 26.8 percent payout. Company-sponsored foundations account for some 19.7 percent of total foundation contributions. *Giving USA* includes corporate foundation contributions in its corporate giving total. The Center's forecast was based on an analysis showing that the grants made by corporate foundations far exceeded the reduced contributions these corporate foundation received from their parent companies.

Corporate Contributions to Education

The Conference Board/CFAE study showed that education received 38.3 percent of all corporate gifts reported by the 436 companies responding in 1985, down slightly from 38.9 percent reported by 415 companies in 1984. In terms of dollars however, these companies contributed \$650 million compared to \$561 million in 1984. For 1983, education received \$498.8 million, or 39.0 percent of the total. The report estimated that total corporate giving was \$1.7 billion.

In the same study, corporate giving to health and human services totaled \$494.1 million, or 29.2 percent of the

total. A year earlier, the amount was \$399.9 million at 27.7 percent of the total. In 1983, health received \$367.6 million, or 28.7 percent. This indicates a shift in corporate giving to health, which had declined slightly in recent years.

Culture and the arts showed a slight increase of the total, moving from 10.7 percent valued at \$154.7 million, to 11.1 percent worth \$187.5 million in 1985. For 1983, the amount was \$145.2 million, or 11.4 percent of the total.

Corporate contributions to civic and community activities dropped from 18.8 percent of the total worth \$271.6, to 16.5 percent valued at \$279.5 million in 1985. In 1983, some 471 companies contributed \$188.8 million, or 14.8 percent of the total.

For the category of "other," contributions totaled \$83.5 million at 4.9 percent of the total. A year earlier this was \$56.4 million at 3.9 percent of the total. In 1983, the "other" category received \$78 million at 6.1 percent of the total.

Corporate Regional Breakdown

The Conference Board's *Annual Survey of Corporate Contributions* provides an analysis of regional corporate contributions practices, with compa-

nies grouped by the location of their headquarters.

In the mid-atlantic region, New York and New Jersey had 73 companies contributing \$551 million. Their order of priority was education (37.5 percent), health and human services (26.5 percent), civic and community (18.1 percent), culture and art (13.3 percent) and other at 4.5 percent of the total. A year earlier, 60 companies contributed \$475.1 million.

The 128 companies in the industrial heartland (Pennsylvania, Ohio, Michigan, Indiana, Illinois and Wisconsin) showed contributions of \$457.3 million. Last year 132 companies contributed \$388.4 million. These companies favored education (35 percent), health and human services (29.9 percent), civic and community (21 percent), culture and art (7 percent) and other with 6.6 percent of the total.

In the Pacific region (Washington, Oregon, California, Alaska, and Hawaii), 42 companies contributed \$186.1 million. Last year, 42 companies contributed \$168.9 million. Once again, education was first with 41.2 percent of the total followed by health and human services (32.9 percent), civic and community (12.9 percent), culture and art (10.6 percent) and other with 2.4 percent of the total.

The New England region, consisting of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island and Connecticut, contributed \$157.9 million from 47 companies. Last year, this region had 43 companies contributing \$115.4 million. Education was favored by almost 47 percent of all companies, followed by health and human services (24.5 percent), civic and community (11.3 percent), culture and art (10.5 percent), and other with 6.4 percent of the total.

In the Southeast, 67 companies contributed \$137.2 million compared to \$121.4 million last year from the same number of companies. This area consists of Delaware, Maryland, Virginia, West Virginia, Kentucky, Tennessee, North Carolina, South Carolina, Georgia, Florida, Alabama and Mississippi. They allocated their contributions with 42.2 percent to education, followed by health and human services (30.8 percent), civic and community (10.7 percent), culture and art (10.1 percent) and other with 6.1 percent.

In the nation's breadbasket, consisting of Minnesota, Iowa, Missouri, Kansas, Nebraska, South Dakota, North Dakota, 37 companies contributed \$130.8 million. Last year, 29 companies gave \$95.6 million. By order of priority, health and human services received 36 percent of all contributions, followed by education, culture and art, civic and community and other.

Thirty-five companies in the southwest contributed \$69.2 million. Last year 32 companies gave \$74.5 million. This region, consisting of Arkansas, Louisiana, Texas and Oklahoma gave 47.3 percent of their funds to education, followed by health and human services, civic and community, culture and art and other.

In the Mountain states of Montana, Wyoming, Colorado, New Mexico, Utah, Nevada and Idaho, 7 companies gave \$5.1 million. Last year this area had 10 companies contributing \$5.2 million. All of the regional figures represent only the giving of companies responding to the survey, not total corporate giving for 1985.

Joint Survey Results

A Conference Board/CFAE study

showed that the median gift for companies with pretax net income of at least \$1 billion represented 0.64 percent of their pre-tax income. A year earlier, the same category showed a median percentage of 1.04 of their pretax net income being contributed to gift-supported organizations.

For companies in the \$5-million to \$10-million range of income, the median gifts equaled 4.19 percent of pre tax net income. Last year, the same category, showed a median gift equal to 2.65 percent of their pre tax income, among those companies responding.

These findings illustrate the fact that large corporations, especially in light of the restructuring occurring through mergers and acquisitions, are not necessarily the most generous corporate contributors.

Corporate Contributions by Industry Classification

The same joint study provides another measure of giving: the industry which contributes the largest portion of its income to charitable organizations. The study grouped companies with positive net income in the lower, median and top median contribution range.

The manufacturing industry with the top median contribution ratio was electrical machinery and equipment, with 3.02 percent of its domestic pretax income contributed to gift-supported organizations. Last year this position was held by textile and apparel, with 2.49 percent contributed to charity.

Among the other manufacturing industry classifications with 20 or more responses were food, beverage and tobacco at 1.48 percent, and chemicals at 1.35 percent.

In the non-manufacturing area,

banking donated 1.26 percent, insurance gave 1.18 percent, and utilities contributed 0.30 percent of its domestic pretax net income to charity — a traditional last-place finish.

Industries that gave above 1.0 percent of their net income, regardless of the number of companies participating, included:

- Retail and wholesale trade, 1.07 percent
- Paper and paper/like products, 1.10 percent
- Primary metal industries, 1.11 percent
- Transportation equipment, 1.23 percent
- Machinery, 1.25 percent
- Pharmaceutical, 1.34 percent
- Petroleum and gas, 1.53 percent
- Printing and publishing, 1.55 percent
- Stone, clay and glass products, 2.31 percent.

Cash and Noncash Giving

Corporations also donate noncash forms of assistance to nonprofit groups. These donations includes securities; company products; and other property, like land, buildings and equipment.

For the second year in a row, noncash charitable contributions accounted for approximately one-fifth of all corporate charitable contributions (20 percent in 1985; and 22 percent in 1984).

In these direct giving programs, The Conference Board estimates in its *Annual Survey of Corporate Contributions* that 326 companies in 1985 contributed \$568.4 million in cash, compared to \$488.4 million in 1984. Securities amounted to \$4.3 million, down almost 34 percent from the \$6.5 million given in 1984. Contributions of products

Contributions as a Percent of U.S. Pretax Income, 1985

Companies Grouped by Industry Class¹

Industry Classification	Number of Companies	U.S. Pretax Income (Sum) (\$ Millions)	Contributions (Sum) (\$ Thousands)	U.S. Pretax Income (Median) (\$ Thousands)	Contributions (Median) (\$ Thousands)	Percent of Contributions to U.S. Pretax Income (Median)
Chemicals.....	22	\$ 5,362	\$ 109,847	\$ 118,477	\$2,420	1.35%
Electrical machinery and equipment	28	13,967	285,342	86,200	4,429	3.02
Fabricated metal products	8	400	5,350	34,636	455	0.93
Food, beverage and tobacco	20	9,398	127,523	315,805	5,525	1.48
Machinery, nonelectrical	13	1,228	17,756	89,654	726	1.25
Mining	3	153	2,832	*	*	*
Paper and like products	13	1,445	20,644	88,110	1,293	1.10
Petroleum and gas	15	10,673	199,597	609,000	8,574	1.53
Pharmaceuticals	10	3,909	73,622	455,300	6,118	1.34
Primary metal industries	12	1,712	9,220	53,398	562	1.11
Printing and publishing	7	1,184	17,307	191,907	2,144	1.55
Rubber and miscellaneous plastic products	3	473				
Stone, clay and glass products	6	568	14,204	63,389	1,212	2.31
Textiles and apparel	2	54	3,424	*	*	*
Transportation equipment	15	12,561	153,068	291,000	2,961	1.23
Total: Manufacturing	177	\$ 63,086	\$1,046,660	\$ 122,453	\$2,130	1.44%
Banking	57	6,382	91,429	63,869	823	1.26
Business services	3	500	4,620	*	*	*
Engineering and construction	3	120	2,414	*	*	*
Finance	4	1,079	6,630	*	*	*
Insurance ²	36	4,886	110,472	45,099	607	1.18
Retail and wholesale trade	18	4,914	74,180	141,358	1,748	1.07
Telecommunications	8	8,606	38,723	1,111,550	3,935	0.51
Transportation	5	265	5,071	25,911	240	0.91
Utilities	51	17,410	54,357	233,029	609	0.30
Total: Nonmanufacturing	185	\$ 44,161	\$ 387,897	\$ 104,018	\$ 804	0.93%
Total: All Companies	362	4107,247	\$1,434,557	\$ 111,250	\$1,168	1.18%

¹Loss companies excluded

²Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax income of corporations generally.

*Industries with fewer than 5 cases are excluded.

Source: Annual Survey of Corporate Contributions, 1985. The Conference Board; Council for Financial Aid to Education.

totaled \$136 million, up slightly from 1984's total of \$133 million. Property and equipment amounted to \$135 million in 1985, down 11.6 percent from \$152.8 million in 1984.

Donations of company products account for the biggest share of noncash donations, some 56 percent of the total. Manufacturers increased

their product portion of the total from 11 percent in 1984 to 15 percent in 1985. Service companies declined from 9 percent to 2 percent of the total.

The median value of gifts of company products was about \$200,000 in 1985, compared to \$115,000 in 1984. The largest product donation was worth \$22 million; some 26 companies each

Summary of Charitable Contributions Expenditures (millions of dollars)

Description	Company Foundation		Direct Giving Program		Total	
	Sum	Percent	Sum	Percent	Sum	Percent
Cash	\$649.88 (249)	99.9	\$680.62 (379)	66.6	\$1,330.50 (427)	79.5
Securities	0.28 (1)	.0	7.16 (10)	0.7	7.43 (11)	0.4
Company Product	0.29 (2)	.0	190.02 (79)	18.6	190.30 (80)	11.4
Property other than product	0.39 (2)	0.1	144.45 (78)	14.1	144.84 (80)	8.7
Total	\$650.83 (249)	100.00	\$1,022.24 (383)	100.00	\$1,673.07 (427)	100.00

(Numbers in parentheses are counts of non-zero answers.)

Source: Annual Survey of Corporate Contributions, 1985. The Conference Board; Council for Financial Aid to Education.

gave more than \$1 million in product donations.

Corporate Assistance Expenditures

In the joint annual survey by The Conference Board and the CFAE, one part of report looked at another aspect of corporate giving — the magnitude of corporate assistance that was not taken as a charitable deduction on the companies' tax returns. Included were cash disbursements to charitable organizations, loans of company personnel, donations of product and property, the use of corporate facilities or services, loans at below-market yields, and administrative costs involved in making the companies' contributions.

This showed that of the 344 companies responding in 1984 and 1985, there were 184 companies reporting corporate-assistance expenditures in both years. The total dollar value decreased from \$278 million to \$230 million, a 17 percent drop. For 1985, 280 responding companies said they contributed \$267 million, a 10 percent decline from the 1984 figure.

Of the \$230 million in expenditures incurred by 184 companies for corpo-

rate assistance in the latest survey, the results were:

- Cash disbursements not reported as charitable contributions to charitable organizations totaled \$100.3 million
- Loan of company personnel totaled \$19 million
- Donations of product and property totaled \$46.3 million
- Use of corporate facilities or services totaled \$14.5 million
- Loans at below-market yields totaled \$7.9 million
- Administrative costs for the contribution function totaled \$41.4 million.

The median figure for corporate assistance expenditures was \$217,608 for the 184 reporting companies. This was sharply higher than last year's \$128,246, but there were 259 reporting companies for that period.

A breakdown of total charitable contributions expenditures showed that cash gifts represented 80.2 percent of all giving; securities 0.3 percent, company products totaled 9.8 percent, while property and equipment equalled 9.7 percent of the total. Except for cash, all of these figures showed

a decline.

The Conference Board first began collecting data on corporate-assistance expenditures, not deducted by companies as a charitable deduction, in 1982. Many corporations are still not tracking such expenditures fully. It will be several years before accurate estimates can be provided of the full worth of such expenditures.

Large Gifts by Corporations

PPG Corp.—
120 Million (5 years) to *Scripps Research Clinic*
Oklahoma Publishing Co.—
8.5 Million to *Oklahoma Christian College*
Consolidation Coal Company—
5.6 Million to *West Virginia University*
Environmental Preservation Company—
5 Million to *College of William & Mary*
Hewlett Packard Co.
(cash & equipment)—
5 Million to *Brigham Young University*
Hewlett Packard Corp.—
5 Million to *Carnegie Mellon University*
IBM Corp. (cash & equipment)—
4 Million to *Columbia University*
Xerox Corporation—
3.7 Million to *Rochester Institute of Technology*
AT&T (equipment)—
3.7 Million to *Columbia University*
Hewlett Packard Co.
(computer equipment)—
3.3 Million to *University of Pennsylvania*
NCR Corp.
(computer equipment & cash)—
3 Million to *University of Dayton*
Texas Instruments Inc.
(computer equipment)—
2.95 Million to *Texas Technology University*
Varian Associates—
2.7 Million to *Massachusetts Microelectronic Center*
Harris Corp. (press)—
2.7 Million to *Rochester Institute of Technology*
AT&T (computer equipment)—
2.40 Million to *Princeton University*
Wendy's International—
2.1 Million to *Ohio State University*

Upjohn Co.—
2 Million to *University of Michigan*
Hilton Corporation—
2 Million to *University of Nevada at Las Vegas*
U.S. Fidelity & Guarantee
Insurance Co.—
2 Million to *Baltimore Symphony Orchestra*
Warner Lambert Company—
2 Million to *Science/Technology Learning Center, Inc.*
International Business Machinery Corp.—
2 Million to *University of Washington*
IBM Corp.—
2 Million to *University of Illinois*
Hewlett Packard Corp.
(computer equipment)—
1.8 Million to *University of Utah*
IBM Corp. (computer equipment)—
1.6 Million to *University of Kentucky*
IBM Corp. (computer equipment)—
1.6 Million to *Pennsylvania State University*
IBM Corp. (equipment)—
1.6 Million to *University of Kentucky*
Daimler-Benz A.G.—
1.5 Million to *Harvard University Busch-Reisinger Museum*
Burroughs Corporation—
1.5 Million to *Duke University*
Nationwide Insurance Co.—
1.5 Million to *Children's Hospital Foundation*
The Martin Marietta Corp.—
1.5 Million to *The University of Maryland*
American Cocoa Research Institute/
Chocolate Manufacturers Association
of the U.S.—
1.5 Million to *Pennsylvania State University*
United Technologies Corporation—
1.5 Million to *University of Hartford*
Digital Equipment Corp.
(computer equipment)—
1.5 Million to *San Jose State University*
Data General Corp.
(computer equipment)—
1.5 Million to *Texas A & M University*
Taylor Instrument Division of
Combustion Engineering Inc. (Land)—
1.365 Million to *Rochester Institute of Technology*
IBM Corp.—
1.25 Million to *Harvard University*
Chemical Bank—
1.25 Million to *Princeton University*
Chemical Bank—
1.25 Million to *Princeton University*
IBM Corp.—
1.25 Million to *Princeton University*

Computer Vision Corp.
 (computer equipment)—
 1.25 Million to *Northeastern University*
 Rainbo Baking Company—
 1.2 Million to *Xavier University*
 Rainbo Baking Co.—
 1.2 Million to *Xavier University*
 Sperry Corp. (computer equipment)—
 1.2 Million to *University of Maryland*
 McKesson Corp.—
 1.2 Million to *University of California*
 IBM Corp.—
 1.1 Million to *New York University*
 Russell Lloyds—
 1.1 Million to *Georgia Institute of Technology*
 Russell Corp.—
 1.1 Million to *Georgia Institute of Technology*
 ICI Americas, Inc.—
 1 Million to *University of Delaware*
 Collins Food International—
 1 Million to *California State Polytechnic University at Pomona*
 Bell of Pennsylvania—
 1 Million to *Pennsylvania State University*
 Valid Logic Systems, Inc.—
 1 Million (computer equipment) to *Pennsylvania State University*
 Toyota Motor Corp.—
 1 Million to *Art Center College of Design*
 Mylan Pharmaceuticals, Inc.—
 1 Million to *West Virginia University*
 Boling Company—
 1 Million to *The Art Museum*
 RJR Nabisco Inc.—
 1 Million to *United Negro College Fund*
 Matsushita Electric Industrial Company—
 1 Million to *Stanford University*
 Bank One Corp.—
 1 Million to *Ohio State University*
 Michaud, Cordry, Michaud, Hutton
 & Hutton—
 1 Million to *Washburn University*
 Emerson Electric Company—
 1 Million to *St. Louis University*
 Valid Logic Systems, Inc.
 (computer equip.)—
 1 Million to *Pennsylvania State University*
 Kyocera Corp.—
 1 Million to *University of Washington*
 Kyocera Corp.—
 1 Million to *Massachusetts Institute of Technology*
 ICI Americas Inc.—
 1 Million to *University of Delaware*
 Burger King Corp.—
 1 Million to *University of Miami*
 Allied Signal Inc.—
 1 Million to *University of Medicine & Dentistry of New Jersey*
 L.M. Berry Company—
 1 Million to *Ohio State University*
 Mylan Pharmaceuticals Inc.—
 1 Million to *West Virginia University*
 Bell of Pennsylvania—
 1 Million to *Temple University*
 Revlon—
 1 Million to *Metropolitan Opera*
 Valid Logic System Inc.
 (computer & equip.)—
 1 Million to *San Jose State University*
 Marter Pharmaceutical of Missouri, Inc.—
 1 Million to *University of Missouri at Kansas City*
 Coca Cola Company—
 1 Million to *Woodruff Art Center*
 Boling Company—
 1 Million to *The Art Museum*

Corporations — The corporate giving figures used in this report follow the IRS series and include cash contributions by the nation's business corporations to charitable institutions and agencies, as well as money given by corporations to corporate foundations.

Giving by Volunteers

Charitable giving has traditionally consisted of time, money and goods given by individuals. Since the 20th century foundations and corporations have become an additional private source of support. The level of voluntary support and peoples attitudes towards it have proved a good indicator of public support by volunteers for activities undertaken by nonprofit organizations in America.

Volunteer activity, defined in its broadest sense, ranges from people who help at the local hospital to assisting an elderly neighbor. Volunteerism is traditionally defined as giving time to help others for no monetary pay through organizations like hospitals, schools, or churches. It is extremely difficult to calculate the time and value of both formal and informal volunteering.

An AAFRC Trust for Philanthropy survey of volunteer strength at major national health agencies during 1986 showed a decrease of 7.3 percent in the total number of volunteers. The national agencies contacted for the survey reported a total of 15.3 million volunteers in 1986 compared with the 16.5 million reported by the same organizations the year before.

When VOLUNTEER, The National Center for Citizen Involvement, surveyed local volunteer centers in the U.S., they found that such organizations place or refer some 500,000 new volunteers every year. It is estimated that these new enlistees provide 100 million hours of volunteer service a year, or some 200 hours per volunteer each year.

Corporations also contribute volunteer resources through various programs. Some 200 companies reported in VOLUNTEER's Workplace in the Community survey that 300,000 of their workforce were active in such work. That translates into some 50 million hours of community service worth approximately \$400 million annually.

In both 1981 and 1985, the Gallup Organization was commissioned by INDEPENDENT SECTOR to conduct national surveys on volunteers. The results showed that Americans 14 years of age and older, who volunteered, had declined slightly from 1981. Overall, an estimated 3.6 million fewer Americans volunteered in 1985 than in 1981. Though the total number of volunteers decreased to 89 million, they had increased their commitment from 2.6 hours per week to 3.5 hours in 1985. This amounted to a 27 percent increase in the total number of hours volunteered during the five-year period.

The dollar value of formal volunteering is estimated at \$110 billion. This number underestimates the actual worth, since informal volunteering has not been measured.

INDEPENDENT SECTOR reported in *The Charitable Behavior of Americans* that there was a relationship between giving behavior and volunteering. In their study, conducted by Yankelovich, Skelly and White, 47 percent of the respondents reported they volunteered in 1984. This confirmed previous studies; however, there seemed to be a decline in females' volunteering compared to earlier studies. By sex, 48 percent of the males and 45 percent of the female respondents were active in volunteer work the previous year.

Over half of the adults between 30

Current Volunteer Strength of National Agencies

Organizations	1986 Number of Volunteers	1986 Fund-Raising Volunteers
American Cancer Society, Inc.	2,474,160	2,147,373
American Heart Assoc.	2,300,000	2,200,000
Muscular Dystrophy Assoc.	2,195,000	1,788,000
United Cerebral Palsy Association*	2,050,000	1,875,000
American Red Cross	1,115,249	92,125
The Salvation Army	1,010,418	225,000
National Easter Seal Society*	800,000	0
Arthritis Foundation*	745,000	640,000
Girl Scouts of the USA	662,000	0
Assoc. for Retarded Citizens of US*	500,000	35,000
National Multiple Sclerosis Society	450,000	0
YMCA of the USA*	369,554	70,336
March of Dimes Birth Defects Found.	275,000	3,500,000
YWCA of the USA - National Board*	120,000	3,000
Boys' Club of America	105,000	35,000
Camp Fire, Inc.	100,000	2,500
United States Committee for UNICEF	90,500	86,000
Totals	15,361,881	12,699,334

*Estimates

and 49 years of age volunteered. There was some decline in the percentage of adults who volunteered as age increased. Forty-seven percent of those respondents between 50 and 64 years of age volunteered while slightly more than a third (36 percent) of adults 65 years and older volunteered.

Volunteer time is somewhat linked to income. Some 38 percent of people with income under \$10,000 volunteered, while 50 percent of those earning more than \$30,000 volunteered. Marital status affects volunteer activities. Those who were divorced, separated or widowed volunteered less.

Volunteers do a variety of jobs but the most common types of work were assisting the elderly, handicapped or social welfare recipients (19 percent), fund raising for a local organization (15

percent), and babysitting (15 percent). Americans contribute their time to nonprofit, for-profit and government organizations. Better than 80 percent of the time is spent with nonprofit organizations, divided evenly between religious or religious affiliated organizations.

How people get involved has changed over the years. In 1981, 45 percent of volunteers said they learned about volunteer activity by being asked to participate by someone. In 1985, the primary way people got involved in a volunteer activity was through participation in an organization (45 percent).

Volunteer activity also has an influence on monetary gifts to charity. In the INDEPENDENT SECTOR study on the charitable behavior of Americans it was found that persons who

volunteered gave an average of \$830 to charity compared to \$510 for those who did not volunteer.

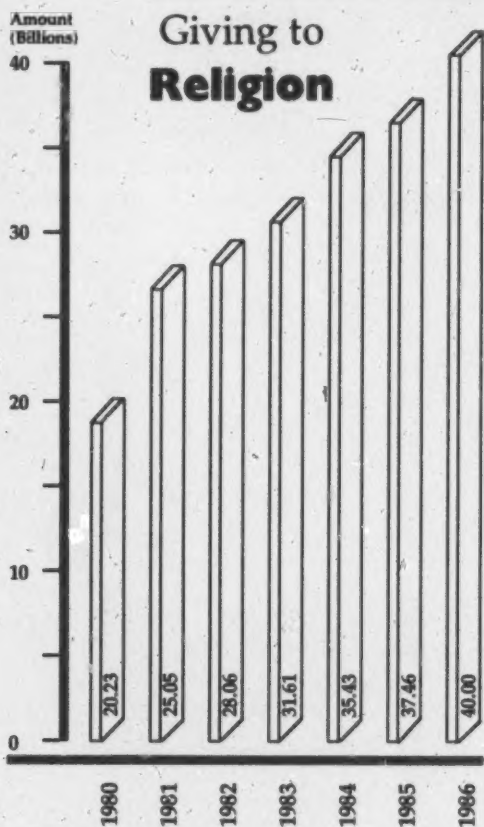
In the Gallup survey, volunteers were far more likely to give to other organizations and to organizations in the area to which they contributed volunteer time than were non-volunteers.

Americans strongly believe that people should volunteer to help others. When surveyed, 78 percent responded positively to the question that they should volunteer their time. Other surveys have reinforced the concept that volunteer time has a

direct influence on people's attitudes toward others, and on total individual contributions, particularly giving to the specific area in which the individual volunteers.

In a concerted effort to increase giving and volunteering, INDEPENDENT SECTOR has launched a five-year plan called *Daring Goals for a Caring Society: A Blueprint for Substantial Growth in Giving and Volunteering in America*, to double charitable giving and volunteering by 1991. The estimate is that giving will double from the \$80 billion dollars contributed in 1985 to \$160 billion dollars by 1991.

Religion
Education
Health
Human Service
Arts, Culture, and Humanities
Public/Society Benefit



In 1986, Americans donated a record \$40.90 to religious organizations and agencies, an increase of 9.2 percent from the revised total of \$37.46 billion given a year earlier.

The AAFRC Trust for Philanthropy, which measures contributions to the nation's gift-supported institutions each year, revised the total for giving to religion for 1985 because of the availability of later data.

Last year contributions to the religious category of philanthropy constituted 46.9 percent of all giving during the year as compared to 47 percent in 1985.

Giving to religion, the Trust said, has been nearly half of total philanthropy every year and varies by only a few points up or down, depending for the most part on the volume and value of large gifts and bequests to other philanthropic categories, such as education, health and culture.

The AAFRC Trust's estimate for total giving to religion is based on reports it receives from religious organizations. Those organizations are asked how much contributions were up or down in the previous year. The data is then weighted and averaged to arrive at an overall percentage change from the previous year.

Because some organizations are as

Number of United States Churches, and of Members, by Religious Groups

	Number of Bodies Reporting	Number of Churches	Number of Members
Buddhists	1	100	100,000
Eastern Churches	17	1,659	4,025,698
Jews*	1	3,416	5,834,635
Old Catholic, Polish National Catholic, Armenian Churches	7	428	1,024,330
Protestants**	186	314,713	79,095,746
Roman Catholics	1	24,251	52,654,908
Miscellaneous***	5	1,124	191,046
Totals	218	345,961	142,926,363

*Including Orthodox, Conservative, and Reformed branches.

**Some bodies including here such as various Latter-Day Saints groups and Jehovah's Witnesses, are, strictly speaking, not "Protestant" in the usual sense.

***This is a grouping of bodies officially non-Christian, including those such as Spiritualists, Ethical Culture Movement, and Unitarian-Universalists.

Source: Yearbook of American and Canadian Churches, 1987 edition by Constant H. Jaquet, Jr.

much as a year behind in releasing their financial data, it becomes necessary to revise the figures when the later data show the original estimate was either too low or too high. The estimate for 1985 was revised downward from \$37.73 to \$37.46 billion.

Selected U.S. Church Bodies

Among the nine selected U.S. church bodies, compiled from information collected on 39 U.S. church bodies, membership showed a decline of 0.84 while giving increased 7.08 percent, well above the inflation rate of 3.8 percent in 1985. Total confirmed membership in the group of nine was 24 million, down from 24.4 million a year earlier.

The nine U.S. church bodies (American Baptist Churches in the U.S., American Lutheran Churches, Christian Church, Episcopal Church, Lutheran Church in America, Lutheran Church - Missouri Synod, Presbyterian Church (U.S.A.), United Church of Christ, and United Methodist Church) reported an average per capita giving of \$316.86 compared to \$293.65, an

increase of 7.9 percent. Contributions to these churches totaled \$7.6 billion in 1985, compared to \$7.1 billion in 1984, an increase of 7.08 percent.

Full-time membership declined in each of the church groups, from minus 0.18 percent for the Lutheran Church - Missouri Synod to minus 4.10 percent for Christian Church (Disciples of Christ).

Once again, the Episcopal Church compiled the top figure in per capita giving in the full membership category (those with full, communicant or confirmed status). The dollar amount rose to \$554.55, an increase of almost 11 percent from a year earlier.

Total contributions in this group showed that every church body registered increases, and in every case the percentage increase exceeded the inflation rate.

Profile of Religious Organizations

In the *Dimensions of the Independent Sector: A Statistical Profile*, published by INDEPENDENT SECTOR, it was estimated that in 1983 there were 338,000 religious organizations. Their

Summary of United States Current and Non-Current Statistics

Current statistics are those reported for the years 1985 or 1984. Non-current statistics are those for the years 1983 and earlier. Only current totals are provided in the categories: Full, Communicant, or Confirmed Members; Number of Sunday or Sabbath Schools; Total Enrollment.

No. of Bodies	No. of Churches	Inclusive Membership	Full, Communicant or Confirmed Members	No of Pastors Serving Parishes	Total No. of Clergy	No. of Sunday or Sabbath Schools	Total Enrollment
1987 Yearbook							
Current.....	116	217,328	109,403,175	48,502,059	222,927	375,262	135,059
Non-Current	102	128,633	33,523,188	N.R.	102,184	155,501	N.R.
Totals	218	345,961	142,926,363		325,111	530,763	N.R.
1986 Yearbook							
Current.....	122	215,970	106,153,452	46,168,753	209,297	360,120	130,560
Non-Current	97	128,440	36,018,686	N.R.	112,330	163,474	N.R.
Totals	219	344,410	142,172,138		321,627	523,594	N.R.

Some Comparative United States Church Statistics

	1985	1986
Church Membership as a Percent of U.S. Population.....	59.5	59.3
Membership Gain or Loss over Previous Year.....	1,355,753	754,225
Percentage of Gain or Loss over Previous Year.....	0.96	0.53

Source: Yearbook of American and Canadian Churches, 1987 edition by Constant H. Jacquet, Jr.

Giving to Religion

	Amount (Billions)
1970.....	\$ 9.34
1971.....	10.07
1972.....	10.19
1973.....	10.53
1974.....	11.84
1975.....	12.81
1976.....	14.18
1977.....	16.98
1978.....	18.35
1979.....	20.17
1980.....	20.23
1981.....	25.05
1982.....	28.06
1983.....	31.61
1984.....	35.43
1985.....	37.46
1986.....	40.90

current operating expenditures rose 67 percent from 1977 to 1982, less than 7 percent in 1983 and showed no increase for 1984.

While wages and salaries stayed at approximately 43 percent of current operating expenditures during this period, relative wages increased from 71 to 83 percent of the average wages for the independent sector. This increase in wages was partially due to a decline of 7 percent in total employees.

Volunteer time is extremely important to religious organizations. The estimated 39.5 million Americans who reported contributing volunteer time in the 1985 Gallup survey represented the full-time volunteer equivalent of 2.2 million employees, which is more than three times the total paid employment in religious institutions. The estimated value of this time is \$35 billion, which was twice the current

operating expenditures for religious organizations in 1984.

TV Evangelists

A University of Pennsylvania survey in 1984 said that 13.3 million Americans are regular viewers of religious shows. In recent years the audience has stayed even and the ministries on 221 TV stations compete for donations ranging from \$1 billion to \$2 billion a year. Despite fears initially that these TV ministries would take donations away from mainline religions, it appears that they often share the same "audience."

In reviewing the donations reported by each of these TV church ministers, the pentecostal preacher Jimmy Swaggert had estimated revenues of \$142 million in 1986. His weekly "Jimmy Swaggert Hour" reaches some 2 million households.

Church/Synagogue Attendance

1986	40%
1985	42
1984	40
1983	40
1982	41
1981	41
1980	40
1979	40
1978	41
1977	41
1972	40
1969	42
1967	43
1962	46
1958	49*
1957	47
1955	49*
1954	46
1950	39
1940	37**

*High points.

**Low point.

Source: Religion in America 1987.

Church/Synagogue Membership

1986	69%
1985	71
1984	68
1983	69
1982	67**
1981	68
1980	69
1978	68
1976	71
1965	73
1952	73
1947	76*
1942	75
1939	72

*High points.

**Low point.

Church/Synagogue Membership

National	69%
Men	63
Women	74
18-29 years	63
30-49 years	67
50 and older	75
East	70
Midwest	71
South	74
West	57
Catholics	81
Protestants	72
Jews	44
Whites	68
Blacks	75
Total Nonwhites	73
College graduates	70
College incomplete	68
High school graduates	71
High school incomplete	65

Source: Religion in America 1987.

Pat Robertson's Christian Broadcasting Network (CBN) reported to the IRS that it had \$129 million in direct contributions for 1985. In 1986, totaled revenues were estimated at more than \$200 million. Arbitron, which measures television audiences, says CBN is the

largest cable service in the nation with 33 million subscribers.

The PTL organization, now headed by Jerry Falwell, reported \$129 million in revenues in 1986. Falwell's "Old Time Gospel Hour" reaches 547,000 households, according to Arbitron. His Moral Majority claims 4 million members. Audited reports say that in 1985 his ministries brought in \$73.5 million.

Robert Shuller's "Hour of Prayer" reaches 1.7 million households weekly with donations estimated at \$36 million. And Oral Robert's weekly broadcasts reach 1.1 million households. Annual donations have been confirmed at \$58 million.

Each year the largest share of contributions to TV evangelists goes to pay expenses connected with reaching their audiences.

Religion as a Social Force

Other church groups spend a considerable portion of their total receipts on social work, primarily within their own communities, and on education, solely within their own communities.

Studies indicate that as much as 22 percent of all religious giving is eventually spent by churches and synagogues for social service purposes and in heavily-populated Catholic areas, nearly 30 percent of all contributions is used for church-run schools and colleges.

The AAFRC Trust said that giving to religion has been maintained at about the same proportionate level to overall giving and mirrors figures for overall church attendance in the United States.

In trying to "measure" giving to religion, many problems arise out of trying to describe this in statistical

terms. Even in trying to define religious groups, from fundamentalists and evangelicals. However, surveys conducted by this nation's major research firms and researchers is providing important data.

Characteristics of Religious Givers

In a study commissioned by the Rockefeller Brothers Fund and conducted by Yankelovich, Skelly and White, Inc., which was published in 1986 by INDEPENDENT SECTOR as *The Charitable Behavior of Americans*, an attempt was made to examine whether there is a relationship between religious giving and giving to other charities.

Among the study's key religion-related findings was that religious organizations and causes attracted the most personal gifts, 72 percent of all donations from those interviewed. The study involved 1,151 Americans 18 years of age or older. In the categories for widowed, persons over age 65, less than a high school education, and those who attend church weekly or nearly weekly, religious contributions accounted for 85 percent of all gifts made.

The study said that while religious giving was found to affect other aspects of philanthropy, religion's impact on overall giving was not clearly defined.

Individuals are motivated by religious belief and convictions to give to the following, in order of importance: charities that assist the poor, organizations that help needy people in other countries, medical charities, and educational institutions.

The report said that the respondents were sending a "mixed signal" because those interviewed also claimed that

religious beliefs really do not influence what they give in the way of a donation to non-religious causes. Still, the report said, that if an individual is moved to make a contribution to religious causes, that same individual is more likely to support non-religious activities than someone who does not give to a church, synagogue, etc.

When the amount given to religion was figured as a percentage of income, it was found that among religious givers 22 percent contributed less than 1 percent of their income to a church or synagogue, and 37 percent contributed 1 percent. Twenty-seven percent contributed 2 to 4 percent of their income while 14 percent gave 5 percent or more of their income to religious charities.

Religious giving and age — are also factors in how much a person gives. Religious giving tends to increase with age, both in amounts given and as a percentage of income. The most generous givers to religion are between 35 and 49 years of age or 65 years and older. Thirty-three percent of each of these groups gave 2 percent or more of their income to religious institutions.

Religious giving and marital status — shows a positive correlation among those who are either married or widowed. Single people gave an average of 1.8 percent of their income to religious causes, while married couples gave 2.4 percent, separated gave 1.9 percent and widowed gave 3.5 percent of their income to religion.

Attendance at religious service and giving — showed that 44 percent of the respondents reported attending church each week, 15 percent once or

twice a month, 27 percent only a few times a year, and 14 percent never attend.

Total giving for those who attended church weekly was three times greater (\$990) than for the person who did not attend church at all (\$300).

The study could not determine whether or not religion is "draining" contributions away from philanthropic activities. It found that while religion appears to stimulate philanthropic tendencies it also competes more effectively for the contribution dollar.

Public Losing Confidence in Organized Religion

In a January 1987 study, published by the Princeton Religion Research Center, it was found that organized religion, in which 66 percent indicated

Religious Preferences, 1986

Protestant	59%
Roman Catholic	27
Jewish	2
Mormon (The Church of Jesus Christ of Latter-day Saints)	2
Orthodox Church	*
Other	2
None	7

Source: Religion in America 1987.

Religious Preferences, 1947 and 1985

	1986 %	1947 %	Percent increase/ decrease
Protestant	59	69	-17
Catholic	27	20	+40
Jewish	2	5	-60

Source: Religion in America 1987.

Religious Preferences—Yearly—

	Protestant %	Catholic %	Jewish %	Other %	None %
1986.....	59	27	2	2	7
1985.....	57	28	2	4	9
1984.....	57	28	2	4	9
1983.....	56	29	2	4	9
1982.....	57	29	2	4	8
1981.....	59	28	2	4	7
1980.....	61	28	2	2	7
1979.....	59	29	2	2	8
1977-78.....	60	29	2	1	8
1976.....	61	27	2	4	6
1975.....	62	27	2	4	6
-By 5-year periods-					
1972.....	63	26	2	4	5
1967.....	67	25	3	3	2
1962.....	70	23	3	2	2
1957.....	66	26	3	1	3
1952.....	67	25	4	1	2
1947.....	69	20	5	1	6

In above table, trend data for the Mormon and Orthodox Churches are omitted because of insufficient historical data.

Source: *Religion in America 1987*.

a high degree of confidence last year, fell to 57 percent in the 1986 survey. Also indicated in the report was that some 7 out of 10 (69 percent) U.S. adults are church members. The survey was based on in-person interviews with 1,539 adults, 18 and older from 300 scientifically selected localities across the nation.

Church and synagogue attendance was 40 percent for adults in 1986, down from 42 percent in 1985. The level of church attendance was higher among women (46 percent) than men (33 percent). Southerners and midwesterners were most likely to attend church weekly, while westerners had the lowest attendance level. Blacks and Hispanics are slightly more likely than whites to attend church in a typical week.

Membership in a church or synagogue is also strongly influenced by a person's age. The study showed that 63 percent of persons aged 18-29 are church members, while 67 percent in the 30-49 age bracket are church members. Those at least 50 years of age or older recorded a 75 percent membership rating, down from 78 percent a year earlier.

Regional breakdowns also affect church membership. In the south, 74 percent attend church, followed by 71 percent in the midwest, 70 percent in the east and 57 percent in the west.

Education's relationship to church membership showed that those with a high school education ranked first at 71 percent, followed by those with a college education at 70 percent, those with some college at 68 percent, and

those with some high school at 65 percent.

Church attendance is higher among Catholics at 81 percent, the same as in 1985, than Protestants at 72 percent. In 1985, the Protestant attendance rate was 74 percent.

In reviewing yearly attendance preferences, people indicating the Protestant faith was 59 percent in 1986, down from 57 percent in 1985. Catholics was 27 percent, down from 28 percent a year earlier. For the past twelve years, the Jewish preference has remained constant at 2 percent. In the other category, it dropped from 4 percent to 2 percent in 1986, and none declined from 9 percent to 7 percent last year.

Large Gifts to Religion

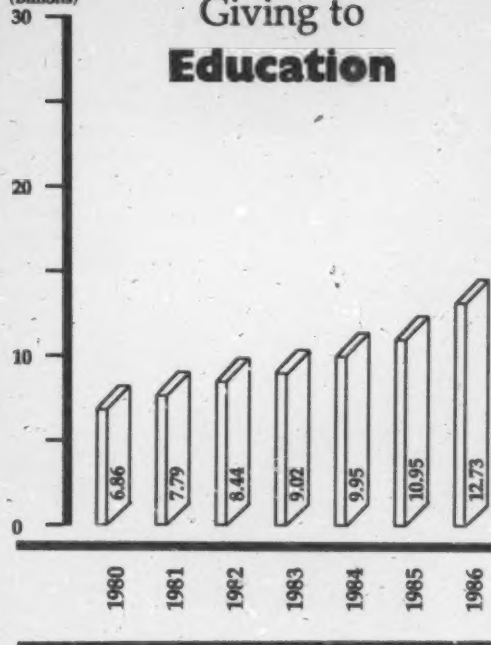
Ivan J. Boesky—
2 Million to *Jewish Theological Seminary*
San Francisco Foundation—
2 Million to *San Francisco Theological Seminary*

Mrs. Charles Logsdon—
1 Million to *Harden-Simmons University* (for chapel)

Religion — Included in the total for religion is giving to organized religious organizations for sacramental purposes and giving to evangelical religious organizations. The total does not include giving to educational institutions which are religiously affiliated.

Amount
(Billions)

Giving to Education



In 1986, giving to education reached \$12.73 billion, a gain of 16.3 percent from 1985's revised figure of \$10.95 billion.

As a portion of all philanthropy in the United States, education received 14.6 percent. The AAFRC Trust for Philanthropy said the share of dollars going to education has remained at approximately the same level for nearly a quarter of a century.

Colleges and universities receive the largest single portion of the contributions made to the overall education category.

Corporations Down and Foundations Up

The Council for Financial Aid to Education (CFAE) reported that in the 1985-86 academic year giving to higher education rose to \$7.4 billion from \$6.3 billion a year earlier. This represented a 17.1 percent increase.

During the past two years, contributions to education increased 12.5

percent for the 1984-85 academic year; and 8.5 percent for the 1983-84 academic year.

The CFAE's data show some major changes among the categories when compared to earlier years.

Corporate giving rose to \$1.7 billion, an increase of only 8.1 percent for the 1985-86 academic year. This was its lowest rate in the past several years. Last year corporate contributions increased by 23.8 percent. And in the 1983-84 academic year, corporate contributions increased by 14.3 percent.

CFAE has been anticipating such a shift for the last few years. For example, the rate of overall giving by the 300 "pace-setting" companies was up only 7 percent in 1985, compared to a 26-percent jump in 1984.

Corporate pretax income in 1985 was \$22.5 billion less than in 1984, when it reached an estimated \$235 billion. That decline prompted many companies to reduce their 1986 contributions. Indeed, nearly half of the surveyed firms that gave more than \$10 million each in 1985 say they cut back their contributions by 2 to 78 percent.

Foundation gifts to higher education increased substantially by 16 percent. During the past two years the percentage increases were 8.7 percent for the 1984-85 academic year, and 6.2 percent for the 1983-84 academic year.

Alumni gifts more than doubled to 25.0 percent in the latest period studied, compared to 11.9 percent in the academic year the 1984-85, and 5.4 percent in the 1983-84 academic year.

Individuals, other than alumni, showed a 25.8 percent increase for the past year. Earlier increases were 7.6 percent for the 1984-85 year and 10.6

Estimated Voluntary Support, by Source and Purpose (millions of dollars)

	1980-81	1984-85	1985-86	Percent Change, 1985-86		
				v.1984-85	v.1980-81	adj. for HEPI
TOTAL VOLUNTARY SUPPORT	\$4,230	\$6,320	\$7,400	+17.1	+ 74.9	+27.4
Sources						
Alumni/ae	\$1,049	\$1,460	\$1,825	+25.0	+ 74.0	+27.0
Nonalumni Individuals	1,007	1,416	1,781	+25.8	+ 76.9	+28.5
Business Corporations	778	1,574	1,702	+ 8.1	+118.8	+59.3
Foundations	922	1,175	1,363	+16.0	+ 47.8	+ 7.7
Religious Organizations	140	208	211	+ 1.4	+ 50.7	+ 9.4
Other	334	487	518	+ 6.4	+ 55.1	+12.6
Purposes						
Current Operations	\$2,590	\$3,800	\$4,022	+ 5.8	+ 55.3	+13.0
Capital Purposes	1,640	2,520	3,378	+34.0	+106.0	+50.1
Price Indices (1967-100)						
Consumer (CPI)	259.6	316.7	324.6	+ 2.4	+ 25.0	
Higher Education (HEPI)	263.9	347.3	362.5	+ 4.4	+ 37.4	

Source: Council for Financial Aid to Education

for the 1983-84 academic year.

Religious groups, the CFAE reported, gave \$211 million in 1985-86 as compared to \$208 million a year earlier. This was an increase of 1.4 percent. During the past two years, this had increased by 9.4 percent for the 1984-85 academic year, and decreased by 7.8 percent for the 1983-84 academic year.

Other sources of support for institutions of higher education registered a 6.4 percent increase for 1985-86. The past giving increases were 11.4 percent for 1984-85; and 10.1 percent for 1983-84.

Joint Survey Results

In the joint annual survey conducted by The Conference Board and the Council for Financial Aid to Education, corporate contributions reached \$650 million from the 436 companies in the survey, a 15.7 percent increase over the \$561.7 given a year earlier. This amounted to 38.3 percent of the total corporate gifts.

Foundation Giving

According to the latest data from The Foundation Center, covering 1985, foundation giving to education amounted to 16.8 percent of all large grants of \$5,000 or more. Total foundation grants to education in 1986 amounted to \$337.9 million, compared to \$285.6 million in 1984, an 18.3 percent gain.

Higher education received the largest amount of the total at 11.3 percent. In 1985, foundation grants to higher education amounted to \$227.9 million, compared to \$195.7 million in 1984.

Enrollment and Employment

In the fall of 1986, about 57.7 million persons were enrolled in American schools and colleges. This is a 1.4 percent increase over the prior year. About 3.3 million were employed as elementary and secondary school, and college teachers. Other professional, administrative and support staff at

educational institutions numbered 3.4 million.

For 1986 approximately 64 million Americans were involved directly or indirectly in providing or receiving formal education. In a nation of 241 million people, about one out of every four persons participated in the educational process.

Elementary and Secondary Enrollment

During the 1950's and 1960's enrollment grew rapidly and peaked in 1971. From 1971 to 1984 total enrollment decreased steadily, reflecting the decline in the school-age population. However, in the fall of 1985, enrollment showed a small increase.

Enrollment in kindergarten through 8th grade rose from 27.0 million in the fall of 1985 to an estimated 27.4 million

by the fall of 1986. In the upper grades, enrollment declined slightly from 12.5 million to 12.4 million.

Projections from the Center for Education Statistics (CES) indicate that elementary school enrollment will increase annually during the latter 1980's and reach 34.1 million by 1990. Between 1986 and 1990, elementary enrollment is projected to grow by 8 percent; while secondary school enrollment will decline by 9 percent. Annual increases in enrollment in grades 9 through 12 are expected for a number of years beginning in the early 1990's.

In the fall of 1986, nearly 2.6 million elementary and secondary school teachers were working in classroom instruction, compared to 2.5 million the year earlier. Public school teachers numbered 2.2 million; private school teachers numbered 0.3 million. About 1.5 million were teaching in elementary schools and 1.1 million were employed at the secondary level.

Generally, while the number of public school teachers has remained stable, enrollment has declined. This has resulted in a continuing improvement in the pupil-teacher ratio. In the fall of 1985 there were 17.7 pupils per teacher compared to 20.3 pupils per teacher ten years earlier. The declining pupil-teacher ratio reflects smaller class sizes and specialized education programs.

According to data from the National Education Association, the value of teachers' salaries, after adjustment for inflation, rose about 14 percent between 1980-81 and 1985-86. The average salary for teachers in 1985-86 was \$25,313, and the average salary increase over the previous year was twice the inflation rate.

In 1984-85 high school graduates

Giving to Education

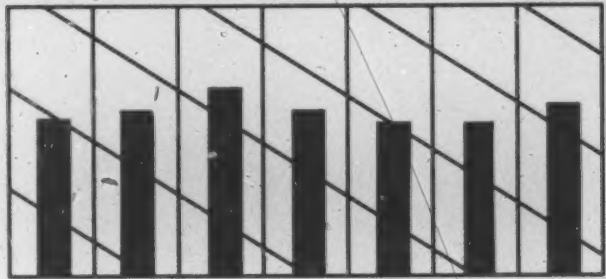
	Amount (Billions)
1970	\$3.28
1971	\$3.65
1972	3.83
1973	4.11
1974	4.04
1975	3.75
1976	4.35
1977	4.79
1978	5.45
1979	6.02
1980	6.86
1981	7.79
1982	8.44
1983	9.02
1984	9.95
1985	10.95
1986	12.73

Giving to Higher Education

1979-80 1980-81 1981-82 1982-83 1983-84 1984-85 1985-86

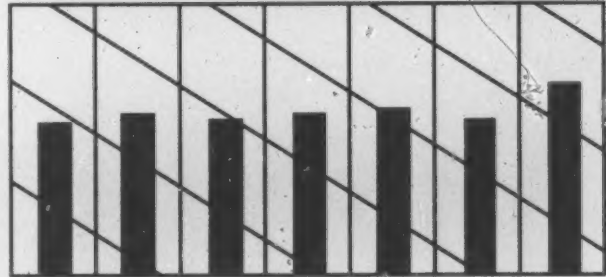
Alumni

1979-80	23.9%
1980-81	24.8%
1981-82	25.5%
1982-83	24.0%
1983-84	23.3%
1984-85	23.1%
1985-86	25.0%



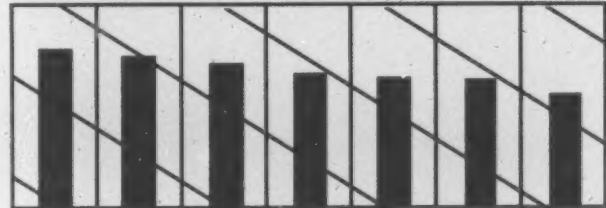
Non-Alumni

1979-80	22.3%
1980-81	23.8%
1981-82	22.6%
1982-83	23.1%
1983-84	23.5%
1984-85	22.4%
1985-86	25.8%



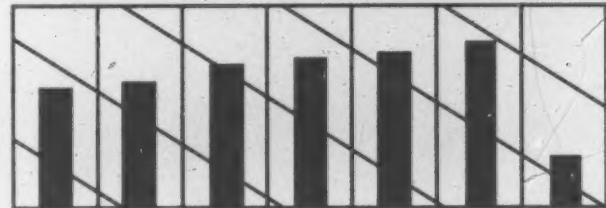
Foundations

1979-80	23.8%
1980-81	21.8%
1981-82	20.6%
1982-83	19.7%
1983-84	19.3%
1984-85	18.6%
1985-86	16.0%



Business

1979-80	18.3%
1980-81	18.4%
1981-82	20.1%
1982-83	21.5%
1983-84	22.7%
1984-85	24.9%
1985-86	8.1%



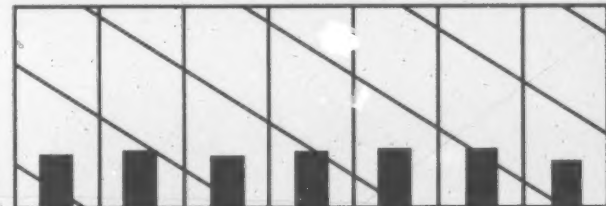
Religion

1979-80	4.1%
1980-81	3.3%
1981-82	3.6%
1982-83	4.0%
1983-84	3.4%
1984-85	3.3%
1985-86	1.4%



Other

1979-80	7.6%
1980-81	7.9%
1981-82	7.0%
1982-83	7.7%
1983-84	7.8%
1984-85	7.7%
1985-86	6.4%



Source: Council for Financial Aid to Education

totalled about 2.7 million; 2.4 million from public schools and 0.3 million from private schools. However, in 1977, high school graduates totalled 3.2 million. Although the total number of graduates has declined 15.6 percent over this period, the proportion of 17-year-olds graduating has been increasing. And most significant has been the increase in SAT scores. From 1980-81 to 1985-86, the average SAT combined verbal and mathematics score rose 16 points from 890 to 906.

College and University Enrollment

College and university enrollment is being affected by a declining population of 18 to 24-year-olds. This age group peaked in 1981 and is expected to decline over the next ten years. College enrollment reached an estimated 12.4 million in the fall of 1986, about a one percent increase over 1985. Recent trends suggest that total enrollment will remain relatively high because of the increased participation of older women students and the increasing rate of college attendance for recent high school graduates. Although total enrollment may remain relatively stable, some shifts of students from full-time to part-time status are expected.

The Bureau of Census has collected annual statistics on the educational attainment of the population in terms of years of school completed. These data indicate that between 1970 and 1985, the proportion of the adult population 25 years of age and over, with 4 years of high school or more, rose from 55 to 74 percent. The percentage of adults with at least four years of college increased from 11 to 19 percent.

The number of earned degrees to be conferred during the year 1986-87

was estimated as follows: bachelor's 978,000; master's degrees, 286,000; doctor's degrees, 32,700; and first-professional degrees, 75,600. Peak years for the above degrees were: bachelors (1985), master's (1977), and doctor's (1973). Associate degree data is incomplete but they are expected to be down slightly from the total of 452,000 reported in 1983-84.

The CES has estimated that about three-fourths of the high school students can be expected to receive a regular diploma. Some 47 percent of them (more than 62 percent of the high school graduates) can be expected to enroll at some time in a degree-credit program in a college or university. Following present trends, 24 percent of the students in their late teens today can be expected to earn a bachelor's degree; 7 percent a master's degree, and nearly 1 percent a doctorate.

Expenditures For Education

Expenditures for public and private education, from kindergarten through graduate school, totalled about \$247 billion in 1984-85. Preliminary estimates indicate that they will reach \$282 billion in the 1986-87 period.

Elementary and secondary school expenditures are expected to total \$179 billion for 1986-87; institutions of higher education will spend about \$112 billion. The outlays of public schools and colleges are expected to reach \$229 billion.

Privately-controlled institutions are expected to spend \$54 billion. In summary, the total expenditures for education during recent years has amounted to nearly seven percent of the gross national product. This is expected to remain at the same level in 1986-87.

Estimated Total Voluntary Support (in billions)

1985-86	\$7.40
1984-85	6.32
1983-84	5.60
1982-83	5.16
1981-82	4.86
1980-81	4.82
1979-80	3.80
1978-79	3.23
1977-78	3.04
1976-77	2.67
1975-76	2.41
1974-75	2.16
1973-74	2.24
1972-73	2.24

Source: Concil for Financial Aid to Education

Large Gifts to Education

Estate of Filiore Green Rains—
\$240 Million to CA. Inst. of Tech, Hosp/Good Samaritan, Loyola Marymount Univ, Menninger Fdn, Pomona College, Stanford Univ.
PPG Corp.—
120 Million (over 5 years) to Scripps Research Clinic
Danforth Foundation—
100 Million to Washington University
James L. Knight—
56 Million to University of Miami
Danforth Foundation—
55 Million to Washington University - Missouri
Arnold & Mabel Beckman Foundation—
50 Million to California Institute of Technology

William R. Hewlett—
50 Million to Stanford University
Loyola Marymount University—
40 Million to California Institute of Technology
Ella S. Johnson—
31 Million to Northeast Louisiana University
William R. Hewlett—
50 Million to Stanford University
Spencer T. & Ann W. Olin Foundation—
30 Million to Washington University
Estate of Norine Randle Marchison—
27.1 Million to Trinity University
Curt Carlson—
25 Million to University of Minnesota
Anonymous—
17 Million to Emory University

Dr. & Mrs. Chester Reed (land)—
 13 Million to *Texas A & M University*
 Chicago Community Trust—
 12.5 Million (10 years) *Northwestern University*
 Laurance S. Rockefeller—
 10 Million to *Princeton University*
 W.K. Kellogg Foundation—
 10 Million to *University of Michigan*
 Robert & Nancy Sedman—
 10 Million to *University of Texas at Austin*
 The Eberly Family Charitable Trust—
 10 Million to *The Pennsylvania State University College of Science*
 Vincent Astor Foundation—
 10 Million to *New York Public Library*
 McKnight Foundation (5 years)—
 10 Million to *University of Minnesota*
 P.B. Pamplin Sr. & P.B. Pamplin Jr.—
 10 Million to *Virginia Polytechnic Institute & State University*
 Laurance A. Rockefeller—
 10 Million to *Princeton University*
 Eugene Lang—
 10 Million to *Swarthmore College*
 Paul Mellon—
 10 Million to *Choate Rosemary Hall*
 Lucille P. Markey Charitable Trust—
 8.7 Million to *University of Chicago*
 The Pew Memorial Trust—
 8.6 Million (4 years) to *Pew Science Initiative*
 Oklahoma Publishing Co.—
 8.5 Million to *Oklahoma Christian College*
 Estate of Fay M. Slover—
 8.4 Million to *Old Dominion College*
 Pew Charitable Trusts (over 5 years)—
 7.2 Million to *The Federal Arts Enrichment Program*
 Irving B. Harris—
 7 Million to *University of Chicago*
 William & Willa Sean Tyon—
 6.5 Million to *University of Southern California*
 Stephen & Mary Buch Foundation—
 6 Million to *University of California*
 Joan B. Kroc—
 6 Million to *Notre Dame University*
 Consolidation Coal Co.—
 5.6 Million to *West Virginia University*
 Bernard P. McDough—
 5.5 Million to *Marietta College*
 Fort Worth Chamber of Commerce Leadership Committee—
 5 Million to *University of Texas System*
 Henry J. Knott—
 5 Million to *University of Notre Dame*
 Asher B. Edelman—
 5 Million to *Bard College*
 Clara J. Schawe—
 5 Million to *Xavier University*
 W.K. Kellogg Foundation—
 5 Million to *University of Michigan*
 Irving B. Harris & Nelson Harris—
 5 Million to *Yale University*
 Hewlett Packard Co.
 (Cash & Equipment)—
 5 Million to *Brigham Young University*
 Morris A. Schapiro—
 5 Million to *Columbia University*
 Knight Foundation—
 5 Million to *University of Miami*
 Environmental Preservation Company—
 5 Million to *College of William & Mary*
 Mrs. William Bettingen—
 5 Million to *University of California*
 Hewlett Packard Corp.—
 5 Million to *Carnegie Mellon University*
 Irving S. Gilmore—
 5 Million to *Yale University*
 Anonymous—
 5 Million to *Pepperdine University*
 Ford Foundation—
 4.3 Million to *National Academy of Sciences*
 R. David Thomas—
 4 Million to *Duke University*
 Barry Bingham Sr.—
 4 Million to *University of Louisville*
 IBM Corp. (cash & equipment)—
 4 Million to *Columbia University*
 Dr. John Krasa—
 4 Million to *Illinois Benedictine College*
 Duke Endowment (3 years)—
 3.95 Million to *Duke University*
 Xerox Corporation—
 3.7 Million to *Rochester Institute of Technology*
 W.K. Kellogg Foundation—
 3.7 Million to *Syracuse University*
 AT&T (equipment)—
 3.7 Million to *Columbia University*
 Kent H. Smith (property)—
 3.6 Million to *Case Western Reserve University*
 R. Brinkley Smithers—
 3.54 Million to *Rutgers University*
 Thomas E. Worrell, Jr.—
 3.5 Million to *University of Virginia*
 John B. Schwyer—
 3.5 Million to *Lehigh University*
 Thomas E. Worrell, Jr.—
 3.5 Million to *University of Virginia*
 James R. & Barbara R. Palmer (stock)—
 3.5 Million to *Pennsylvania State University*
 Hall Foundation—
 3.5 Million to *Coe College*

continued on page 76

Large Gifts to Education, continued from page 75

Anonymous—

3.5 Million to *University of North Carolina at Chapel Hill*

Hewlett Packard Co.

(computer equipment)—

3.3 Million to *University of Pennsylvania*

William J. & Margaret Scandling—

3.2 Million to *Hobart & William Smith Colleges*

Estate of Zella Rodman—

3.1 Million to *California State University at Fresno*

Ella S. Johnson—

3.1 Million to *Northeast Louisiana University*

L. Dudley Walber & Mrs. Spotswood

Walker Box—

3 Million to *Patrick Henry Community College*

John M. Harbert III—

3 Million to *Birmingham Southern College*

NCR Corp.

(computer equipment & cash)—

3 Million to *University of Dayton*

State University—

3 Million to *Virginia Polytechnic Institute*

Mr. & Mrs. Ralph W. Ketner—

3 Million to *Cotawha College*

William M. Hollis Family—

3 Million to *Seton University*

John M. Hurbert III—

3 Million to *Birmingham Southern College*

The Pew Memorial Trust—

3 Million (18 months) to *University of Pennsylvania*

Olin Foundation—

3 Million to *Centre College*

George D. & Harriet W. Cornell—

3 Million to *Rollins College*

Ralph D. DeNunzio—

3 Million to *Princeton University*

Texas Instruments Inc.

(computer equipment)—

2.95 Million to *Texas Technology University*

W.K. Kellogg Foundation—

2.86 Million to *Oregon State University*

W.K. Kellogg Foundation—

2.753 Million to *Colorado State University*

Wheaton J. Lane—

2.75 Million to *Princeton University*

Varian Associates—

2.7 Million to *Massachusetts Microelectronic Center*

Harris Corp. (printing press)—

2.7 Million to *Rochester Institute of Technology*

Anonymous—

2.7 Million to *Lees-McRae College*

E.E. & Jane E. Black—

2.6 Million to *Rose-Hulman Institute of Technology*

Parry Foundation—

2.6 Million to *University of Oklahoma*

E. E. Black & James E. Black—

2.6 Million to *Rose Hulman Institute of Technology*

Jacob & Hilda Bloustein—

2.5 Million to *Johns Hopkins University*

Anonymous—

2.5 Million to *Wheeling College*

Ford Foundations (2 years)—

2.475 Million to *Joint Center for Political Studies*

R. Brinkley Smithers—

2.46 Million to *Cornell University*

Frank Perdue—

2.4 Million to *Salisbury State College*

AT&T (computer equipment)—

2.40 Million to *Princeton University*

Anne Bates Winship Leach—

2.3 Million to *Wesleyan College*

Jack & Adele Frost—

2.1 Million to *Hardin-Simmons University*

Carl A. Morse—

2.1 Million to *Yale University*

Robert & Nancy Sedman—

2.1 Million to *University of Texas*

Wendy's International—

2.1 Million to *Ohio State University*

Warner Lambert Company—

2 Million to *Science/Technology Learning Center, Inc.*

J. Wallard Marriott Family—

2 Million to *University of Utah*

Paul M. Mellon—

2 Million to *Virginia Polytechnic Institute & State Univ.*

Pew Memorial Trust—

2 Million to *University of Pennsylvania*

Robert E. Jacoby—

2 Million to *Princeton University*

Breech Foundation—

2 Million to *Drury College*

James Irvine Foundation—

2 Million to *University of Southern California*

IBM Corp.—

2 Million to *University of Illinois*

Estate of Geraldine Stotler—

2 Million to *University of Akron*

IBM—

2 Million to *University of Washington*

J. Paul Getty Foundation—

2 Million to *Los Angeles Public Library*

The Pew Memorial Trust—

2 Million (18 months) to *Stanford University*

2 Anonymous (\$1 Million each)—
 2 Million to *Gordon College*
 W.K. Kellogg Foundation—
 2 Million to *California State University*
 Robert J. & Sidonia Milano—
 2 Million to *New School for Social Research*
 Z. Smith Reynolds Foundation—
 2 Million to *Wake Forest University*
 Upjohn Co.—
 2 Million to *University of Michigan*
 Hilt Corporation—
 2 Million to *University of Nevada at Las Vegas*
 Lynde & Harry Bradley Foundation—
 2 Million to *Milwaukee Repertory Theatre*
 E & M Charities & The Family of
 Elizabeth M. Stanley & the late
 C. Maxwell Stanley—
 2 Million to *University of Iowa*
 George T. De La Corte—
 2 Million to *Columbia University*
 General Motors Foundation—
 2 Million to *University of Michigan*
 Linford B. & Julia Ingram Hazzard—
 2 Million to *Agnes Scott College*
 Anonymous (2 gifts)—
 2 Million to *Gordon College*
 Estate of Richard Den Bell—
 1.9 Million to *University of California at Santa Barbara*
 Hewlett Packard Corp,
 (Computer Equipment)—
 1.8 Million to *University of Utah*
 W.K. Kellogg Foundation—
 1.8 Million to *Partners of America*
 Olin Foundation—
 1.8 Million to *Whitman College*
 W. K. Kellogg Foundation—
 1.8 Million to *Montana State University*
 Harold J. Thomas—
 1.8 Million to *Hobart & William Smith Colleges*
 Ford Foundation—
 1.8 Million to *Social Research Council*
 Fritz B. Burns Foundation—
 1.8 Million to *Loyola Marymount University*
 J. Howard Pew Memorial Trust—
 1.8 Million to *Christian College Consortium*
 Chester J. Solley—
 1.8 Million to *University of Southern California*
 Duke Endowment—
 1.75 Million to *Duke University*
 James S. McDonnell Foundation—
 1.75 Million to *MGH Institute of Health Profession in Boston*
 Jeanette Early—
 1.75 Million to *Presbyterian School of Christian Education*

Gleason Memorial Fund—
 1.73 Million to *Rochester Institute of Technology*
 Gleason Memorial Fund—
 1.725 Million to *Rochester Institute of Technology*
 Anonymous—
 1.7 Million to *University of Texas at Austin*
 Dr. & Mrs. Ralph Wadley—
 1.7 Million to *Albion College*
 Anheuser Busch Charity Trust—
 1.7 Million to *St. Louis University*
 IBM Corp. (computer equipment)—
 1.6 Million to *Pennsylvania State University*
 IBM Corp. (equipment)—
 1.6 Million to *University of Kentucky*
 IBM Corp. (computer equipment)—
 1.6 Million to *University of Kentucky*
 The Martin Marietta Corp.—
 1.5 Million to *The University of Maryland*
 Hospital Corp. of America Foundation—
 (Property)—
 1.5 Million to *University of Tennessee at Chattanooga*
 Mrs. Samuel Bronfman and
 her children—
 1.5 Million to *McGill University*
 College Board of Regents—
 1.5 Million to *St. Mary's College*
 Foster McGraw—
 1.5 Million to *Duke University*
 Kilian J. & Caroline F. Schmitt—
 1.5 Million to *University of Rochester*
 United Technologies Corporation—
 1.5 Million to *University of Hartford*
 American Cocoa Research Institute/
 Chocolate Manufacturers Association
 of the U.S.—
 1.5 Million to *Pennsylvania State University*
 Andrew W. Mellon Foundation—
 1.5 Million to *Yale University*
 Digital Equipment Corp.
 (computer equipment)—
 1.5 Million to *San Jose State University*
 Mr. Bingham's Trust for Charity—
 1.5 Million to *University of Maine*
 Anonymous—
 1.5 Million to *Harvard University*
 Data General Corp.
 (computer equipment)—
 1.5 Million to *Texas A & M University*
 Pew Memorial Trust—
 1.5 Million to *Princeton University*
 Peter Kiewit Foundation—
 1.5 Million to *University of Nebraska*
 Ronald & Alda Mills Steven—
 1.5 Million to *University of Southern California*

continued on page 78

- Bill & Gloria Garther—
1.5 Million to *Anderson College*
- Anonymous—
1.5 Million to *St. Joseph College (CT)*
- Burroughs Corporation—
1.5 Million to *Duke University*
- Dr. Myron F. McGarvey—
1.4 Million to *West Virginia University*
- The Leo Yassenoff Foundation—
1.4 Million to *Ohio State University*
- Jesuit Community (of the University)—
1.4 Million to *Creighton University*
- Estate of Myron J. McGarvey—
1.4 Million to *West Virginia University*
- Taylor Instrument Division of
Combustion Engineering Inc. (land)—
1.365 Million to *Rochester Institute of Technology*
- Owen D. Mort—
1.3 Million to *University of Utah*
- W.K. Kellogg Foundation—
1.3 Million to *Utah State University*
- John M. Olin Foundation—
1.27 Million to *Yale University*
- John & Elizabeth G. Drinko—
1.25 Million to *Ohio State University*
- Chemical Bank—
1.25 Million to *Princeton University*
- Albert S. Waxman—
1.25 Million to *Princeton University*
- IBM Corp.—
1.25 Million to *Harvard University*
- Kenneth J. Montgomery & Robert C.
Borwell—
1.25 Million to *Dartmouth College*
- IBM Corp.—
1.25 Million to *Princeton University*
- Frederick H. Schultz—
1.25 Million to *Princeton University*
- Mr. & Mrs. Adrian C. Israel—
1.25 Million to *Yale University*
- Computer Vision Corp.
(computer equipment)—
1.25 Million to *Northeastern University*
- Burlington Northern Foundation—
1.25 Million to *Northwestern University*
- Leonard J. Immke, Jr. & Charlotte L.
Immke—
1.25 Million to *Ohio State University*
- Mr. & Mrs. Adrian C. Israel—
1.25 Million to *Yale University*
- Frederick H. Schultz—
1.25 Million to *Princeton University*
- Jessie Ball DuPont Religion, Charitable, &
Educational Fund—
1.23 Million to *Mary Baldwin College*
- Anonymous—
1.2 Million to *Lewis & Clark College*
- Estate of William W. Ringheim—
1.2 Million to *College of William & Mary*
- W.K. Kellogg Foundation—
1.2 Million to *University of Iowa*
- Sophia & Nathan S. Gumenick—
1.2 Million to *University of Richmond*
- Sperry Corp. (computer equipment)—
1.2 Million to *University of Maryland*
- Estate of Marie Ronald—
1.2 Million to *Azusa Pacific University*
- Rainbo Baking Co.—
1.2 Million to *Xavier University*
- Anonymous—
1.2 Million to *Albion College*
- McKesson Corp.—
1.2 Million to *University of California*
- Charles A. Dana Foundation—
1.2 Million to *University of Pennsylvania*
- General Motors Foundation—
1.1 Million to *GMI Engineering & Management Institute*
- Russell Lloyds—
1.1 Million to *Georgia Institute of Technology*
- Estate of Dominei R. Eiardi—
1.1 Million to *Fairfield University*
- Hewlett Packard Co.—
1.1 Million to *University of Minnesota*
- Russell Corp.—
1.1 Million to *Georgia Institute of Technology*
- AT&T Foundation
(computer equipment)—
1.1 Million to *Howard University*
- IBM Corp.—
1.1 Million to *New York University*
- Estate of George Eitel—
1.1 Million to *University of Minnesota*
- Charles A. Dana Foundation—
1.1 Million to *Johns Hopkins University*
- Estate of Leonard Fields—
1.1 Million to *University of North Carolina at Chapel Hill*
- Joe & Beverly Pevehouse—
1.1 Million to *Texas Technology University*
- W.K. Kellogg Foundation—
1.1 Million to *South African Institute of Race Relations*
- McHugh Family Foundation—
1.1 Million to *Colorado College*
- F. Wayne Valley—
1.04 Million to *Oregon State University*
- Anonymous—
1 Million to *Hampden-Sydney College*
- Pew Memorial Trust—
1 Million to *Thomas Jefferson University*
- Andrew Allen—
1 Million to *Annenberg Research Institute for Judaic & Near Eastern Studies*

Wing Fat Lee—
 1 Million to *Boston University*
 Mr. & Mrs. Raymond D. Meyo—
 1 Million to *Notre Dame University*
 Valid Logic Systems, Inc.
 (computer equip.)—
 1 Million to *Pennsylvania State University*
 Leopald Eckler—
 1 Million to *State University of New York at Binghamton*
 Burger King Corp.—
 1 Million to *University of Miami*
 Ivan J. & Seema Boesby Family—
 1 Million to *Princeton University*
 J. Taylor Brooks & Jean Bailey Brooks—
 1 Million to *Bowman Gray School of Medicine of Wake Forest University*
 Lucia Taylor Family—
 1 Million to *Pacific University*
 Irvin L. Young Foundation—
 1 Million to *University of Wisconsin at Whitewater*
 Anonymous—
 1 Million to *Case Western Reserve University*
 Mylan Pharmaceuticals Inc.—
 1 Million to *West Virginia University*
 L. G. Balfour Foundation—
 1 Million to *University of Virginia*
 Philip E. Drashman—
 1 Million to *University of Evansville*
 Gordon H. & Alice Fraser—
 1 Million to *Western Washington University*
 Estate of C. Prescott Davis—
 1 Million to *Alumni Association of the Columbia University School of Engineering & Applied Science*
 Anonymous—
 1 Million to *Columbia Theological Seminary*
 Ashland Oil Foundation—
 1 Million to *Marshall University*
 Ruth Lilly—
 1 Million to *Franklin College*
 Allstate Foundation—
 1 Million to *University of California*
 General Motors Foundation—
 1 Million to *Art Center College of Design*
 William Grien—
 1 Million to *Meharry Medical College*
 Lester L. & Roberta Smith—
 1 Million to *University of Arizona*
 Robert Wood Johnson Foundation—
 1 Million to *Yale University*
 General Motors Foundation—
 1 Million to *GMI Engineering & Management*
 C. Walter and Gerda B. Mortenson—
 1 Million to *University of Illinois*
 Philip M. Klutznick—
 1 Million to *Northwestern University*
 Thomas J. Winschel—
 1 Million to *Duquesne University*
 Lewis M. Manderson, Jr.—
 1 Million to *University of Alabama*
 Joseph L. & Barbara Allbritton—
 1 Million to *Taylor University*
 Robert M. & Evelyn Condra—
 1 Million to *University of Tennessee at Knoxville*
 Betsy Durland & Philip Bibb Davis—
 1 Million to *University of North Carolina at Chapel Hill*
 James R. & Barbara R. Palmer—
 1 Million to *Iowa State University*
 Allied Signal Inc.—
 1 Million to *University of Medicine & Dentistry of New Jersey*
 Donald & Anne Longman—
 1 Million to *Oberlin College*
 Jesse Philips Foundation—
 1 Million to *College of Physicians & Surgeons of Columbia University*
 Kyocera Corp.—
 1 Million to *Massachusetts Institute of Technology*
 Bob & Betsy Campbell—
 1 Million to *Clemson University*
 The General Motors Foundation—
 1 Million to *The Industrial Technology Institute*
 C. Walter & Gerda B. Mortenson—
 1 Million to *University of Illinois at Urban Camps*
 Wayne Densch—
 1 Million to *University of Central Florida*
 Earl C. Broady—
 1 Million to *Howard University*
 Anne Pierce Rogers—
 1 Million to *Wellesley College*
 Abbey Joel Butler—
 1 Million to *American University*
 Lester L. and Roberta Smith—
 1 Million to *University of Arizona*
 Frank P. & Mary Jean Smeal—
 1 Million to *Pennsylvania State University*
 John D. & Catherine T. MacArthur Foundation—
 1 Million to *Meharry Medical College*
 Robert M. & Evelyn Condra—
 1 Million to *University of Tennessee*
 Robert S. Jepson Jr.—
 1 Million to *University of Richmond*
 Ford Foundation—
 1 Million to *Johns Hopkins University*
 Donald & Anne Longman—
 1 Million to *Oberlin College*
 Dr. & Mrs. Ralph R. Hodges—
 1 Million to *Mt. Vernon Nazarene College*

continued on page 80

Large Gifts to Education, continued from page 79

Kyocera Corp.—
1 Million to *University of Washington*
Margaret Ratledge Houch—
1 Million to *Oberlin College*
Collins Food International—
1 Million to *California State Polytechnic University at Pomona*
Ruth Moore Garbe & Norman G. Moore—
1 Million to *Washington University*
John Midby & Dan Byron—
1 Million to *University of Nevada*
Alex & Betty Schoenbauwe—
1 Million to *Ohio State University*
University of Iowa Alumni Associates—
1 Million to *University of Iowa*
ICI Americas, Inc.—
1 Million to *University of Delaware*
Parker H. Petit—
1 Million to *Georgia Institute of Technology*
RJR Nabisco Inc.—
1 Million to *United Negro College Fund*
3M Company Foundation—
1 Million to *University of Nebraska*
Times Mirror Foundation—
1 Million to *University of South Carolina*
Mr. & Mrs. Roger Milliken—
1 Million to *Converse College*
Martha & Spencer Lane Foundation—
1 Million to *Elon College*
Gerald Q. Freese—
1 Million to *Kennedy Center*
Gordon H. & Alice Fraser—
1 Million to *Western Washington University*
Mylan Pharmaceuticals, Inc.—
1 Million to *West Virginia University*
Mr. & Mrs. A.D. Holt, Jr.—
1 Million to *Valdosta State College*
H. Ross Perot—
1 Million to *Georgetown University*
Pew Memorial Trust—
1 Million to *Thomas Jefferson University*
John A. Hartford Foundation—
1 Million to *University of Texas Health Science Center*
Anonymous—
1 Million to *Hampden-Sydney College*
Matsushita Electric Industrial Company—
1 Million to *Stanford University*
Albert A. Robin—
1 Million to *Roosevelt University*
Toyota Motor Corp.—
1 Million to *Art Center College of Design*
Thomas J. Sinchel—
1 Million to *Duquesne University*
Valid Logic System Inc.
(computer & equip.)—
1 Million to *San Jose State University*

Bell of Pennsylvania—
1 Million to *Pennsylvania State University*
Mr. & Mrs. George D. Zamias—
1 Million to *University of Pittsburgh*
Gordon H. & Alice Fraser—
1 Million to *Western Washington University*
M. J. Murdock Charitable Trust—
1 Million to *University of Puget Sound*
Frederick G. Ruffner, Jr.—
1 Million to *Ohio State University*
Nellie Nelson—
1 Million to *Bethany College*
Glenn & Ruth Falls—
1 Million to *Anderson College*
Marter Pharmaceutical of Missouri, Inc.—
1 Million to *University of Missouri at Kansas City*
Anonymous—
1 Million to *Bellarmine College*
Bell of Pennsylvania—
1 Million to *Semple University*
William G. Kahlat—
1 Million to *Hamline University*
James A. Collins and Collins Food International—
1 Million to *California State Polytechnic University*
Anonymous—
1 Million to *University of Miami*
Fred Meyer Charitable Trust—
1 Million to *Brigham Young University*
Bell of Pennsylvania—
1 Million to *Pennsylvania State University*
Bank One Corp.—
1 Million to *Ohio State University*
Dan Byron & John Midby—
1 Million to *University of Nevada at Las Vegas*
James R. & Barbara R. Palmer—
1 Million to *Iowa State University*
Wayne Densch—
1 Million to *University of Central Florida*
Gary A. Rosenberg—
1 Million to *Northwestern University*
Ahmanson Foundation—
1 Million to *University of California*
Gary A. Rosenberg—
1 Million to *Northwestern University*
Ruth Lilly—
1 Million to *Franklin College*
Friends of Rev. Krister Stendahl—
1 Million to *Harvard University*
3M Company Foundation—
1 Million to *University of Nebraska at Lincoln*
Eugene Lightner—
1 Million to *Wichita State University*

Shincho Foundation for the Promotion of Literature—

1 Million to *Columbia University*

Anonymous—

1 Million to *New Mexico Military Institute*

John L. Hazel—

1 Million to *Hardin-Simmons University*

James Graham Brown Foundation—

1 Million to *Bellarmino College*

Charles E. Philips—

1 Million to *George Washington University*

James Graham Brown Foundation—

1 Million to *Bellarmino College*

Valid Logic Systems, Inc.—

1 Million (computer equipment) to *Pennsylvania State University*

Sam A. & Mary T. Boyd—

1 Million to *University of Nevada at Las Vegas*

Albert A. Robin—

1 Million to *Roosevelt University*

Edgar P. Hoener—

1 Million to *Oregon State University*

Prudential Foundation—

1 Million to *Rutgers University*

Betsy Darland & Philip Bill Davis—

1 Million to *University of North Carolina Chapel Hill*

Mr. & Mrs. James A. Michener—

1 Million to *University of Texas at Austin*

Humana Foundation—

1 Million to *University of Texas Health Science Center*

Edgar P. Hoener—

1 Million to *Oregon State University*

Krannert Charitable Institute—

1 Million to *Earlham College*

General Motors Foundation—

1 Million to *Kennedy Center, Washington*

Emerson Electric Company—

1 Million to *St. Louis University*

Claude Worthington Benedum Foundation—

1 Million to *Wheeling College*

Gordon & Elizabeth Sindecuse—

1 Million to *Western Michigan University*

L.M. Berry Company—

1 Million to *Ohio State University*

ICI Americas Inc.—

1 Million to *University of Delaware*

Michaud, Cordry, Michaud, Hutton & Hutton—

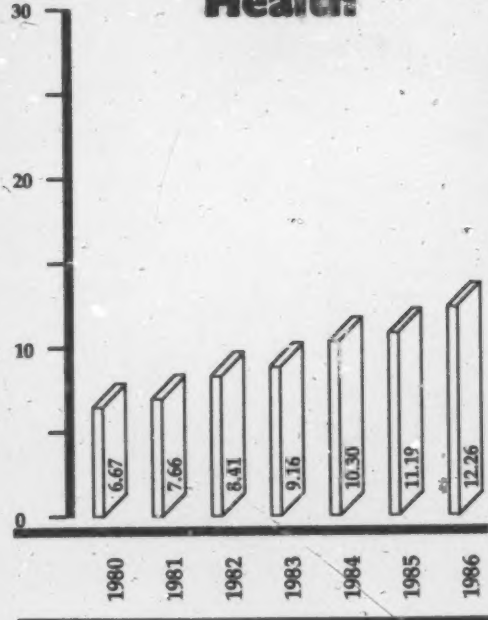
1 Million to *Washburn University*

Education — The total for giving to education includes the amounts of money donated at all levels of education and to educational agencies and organizations, in both the public and private sectors.

Research is also included in this category if that research is educational in nature and conducted at an educational institution. Groups such as The Urban Institute, however, are included in the "other" category, and some other research activity is included in the health category.

Amount
(Billions)

Giving to Health



In 1986 Americans contributed a total of \$12.26 billion to the nation's hospitals, health services, and medical research agencies.

The AAFRC Trust for Philanthropy reported that contributions to the health category of philanthropy were increased by 9.6 percent.

Contributions to health organizations and hospitals constituted 14 percent of all philanthropy in the United States.

Among all philanthropy in the nation, giving to health and hospitals ranked third — overtaken by education this year. The AAFRC Trust bases its estimates for giving to health groups and to hospitals on a number of surveys among key health agencies and hospitals made each year by the Trust, the National Health Council and the National Association for Hospital Development.

AAFRC Trust Study

The study conducted by the AAFRC Trust for Philanthropy among health agencies shows that in 1986 a control group of 20 of the nation's large health agencies received a total of \$1,143 billion, an increase of 8.7 percent from the \$1,055 billion, the same organizations received in 1985.

The agency with the largest increase was the National Council on Alcoholism. It reported receiving \$1,574,227 in 1986, an increase of 162 percent compared to \$601,673 a year earlier. They increased their total giving by responding to a one-for-one challenge grant of \$250,000 and exceeded their goal.

In second place, by percentage increase, was the Damon Runyon/Walter Winchell Cancer Fund which posted a 55.9 percent increase. Total contributions increased from \$1,566,496 in 1985 to \$2,440,071 in 1986. Their contributions increased because of a new emphasis on fund-raising and increased bequests.

Other agencies with large increases for 1986 included the Juvenile Diabetes Foundation which experienced a 26 percent increase from \$10.4 million in 1985 to \$13.1 million in 1986; the National Multiple Sclerosis Society showed a 20.4 percent increase from \$40.6 million to \$48.9 million in 1986; the Recording for the Blind showed a 22.4 percent increase from \$4.8 million to \$5.9 million in 1986; and the ALSAC St. Jude's Children Hospital had a 17.3 percent increase from \$48.5 million to \$56.9 million.

The American Heart Association posted 8.0 percent increase over its 1985 total of \$140.1 million to \$151.4 million in 1986. The agency with the largest amount of funds received was

National Health Agencies

Agency	1986 Total Contributions	1986 Contributions	1986 Requests	1985 Total Contributions
American Cancer Society, Inc.	\$270,917,000	\$199,553,646	\$71,363,646	\$242,844,182
American Heart Association	151,438,000	111,772,000	39,666,000	140,170,444
March of Dimes Birth Defects Foundation	105,960,000	104,333,000	1,627,000	101,427,000
Muscular Dystrophy Association, Inc.	94,700,000	91,800,000	2,900,000	90,538,490
National Easter Seal Society	82,100,000	73,100,000	9,000,000	80,213,754
American Lung Association	79,088,653	74,673,134	4,415,519	75,993,925
Planned Parenthood Federation of America, Inc.	61,000,000	58,000,000	3,000,000	56,565,781
ALSAC St. Jude Children's Research Hospital	56,936,672	51,831,379	5,105,293	48,512,411
National Multiple Sclerosis Society	48,962,260	45,618,069	3,344,191	40,630,881
United Cerebral Palsy Association, Inc.	43,455,546	42,307,960	1,147,586	34,758,250
American Diabetes Association, Inc.	36,202,774	32,848,616	3,354,158	31,290,000
National Mental Health Association	33,223,269	32,223,269	1,000,000	31,255,601
Leukemia Society of America, Inc.	22,762,946	21,650,777	1,112,169	20,983,066
National Kidney Foundation	14,728,271	13,627,187	1,101,084	11,896,823
Juvenile Diabetes Foundation	13,100,000	13,000,000	100,000	10,476,874
Epilepsy Foundation of America	8,968,133	8,673,742	294,391	8,812,263
Recording for the Blind, Inc.	5,913,012	4,366,053	1,546,959	4,829,829
American Foundation for the Blind, Inc.	5,419,230	2,020,250	3,398,980	6,472,711
National Foundation for Ileitis & Colitis, Inc.	3,393,175	3,376,949	16,226	3,582,887
Damon Runyon - Walter Winchell Cancer Fund	2,440,071	228,400	2,212,671	1,565,496
National Council on Alcoholism	1,574,227	1,574,227	0	601,673
National Society to Prevent Blindness	770,156	256,719	513,437	6,948,980
Totals	\$1,143,053,395	\$986,835,377	\$156,219,310	\$1,051,371,321

Note: Some figures are estimates.

the American Cancer Society. For 1986 it received \$270.9 million, an 11.5 percent over its previous \$242.8 million total.

On the negative side, only two health agencies in the control group showed a decline for 1986.

Corporate Giving Tracked by Joint Survey

Giving by corporations in 1986 to the health field was confirmed by the joint survey conducted by The Conference Board and the Council for Financial Aid to Education. Their study showed that of the 436 corporations responding to the survey, a total of \$494.1 million was given to the health and human services category. This was a 23.5 percent increase over the \$399.9 million given a year earlier.

The most recent survey shows that 29.2 percent of all corporate gifts went to the health category, up from the revised figure of 27.7 percent in 1985.

Foundation Giving to Health

For 1986, the data on foundation giving shows that foundations made a total of 6,009 grants of \$5,000 or more during the year, only slightly more than the 5,911 in 1985. This represented 16.6 percent of foundation giving to health, down from 17.4 percent a year earlier.

The value of the foundation gifts was \$473.8 million, or 23.5 percent of the total value of large foundation grants, compared with 23.6 percent the year before.

The trend seems to indicate that foundations are giving less to the health category, while at the same time corporations are donating more.

Medical care and treatment received the largest share of foundation giving to health, \$155.6 million, compared to \$125 million a year earlier. Medical research received \$120 million, compared to \$95.2 in 1985; and medical education received \$73.9 million in 1986, compared to \$56.2 million a year earlier.

National Health Council

Reporting a 7.5 percent increase in contributions by its health agency members, was the National Health Council. The Council said its most recent data show that 22 of the country's largest health agencies received \$1.03 billion in public support, as compared to \$966 million a year earlier. Total support and revenue increased to \$1.8 billion for the 22 agencies from \$1.67 billion last year, a gain of 8.8 percent.

The agencies spent the bulk of their

Giving to Health

	Amount (Billions)
1970.....	\$3.44
1971.....	3.74
1972.....	3.94
1973.....	4.16
1974.....	4.19
1975.....	4.22
1976.....	4.79
1977.....	4.95
1978.....	5.38
1979.....	6.06
1980.....	6.67
1981.....	7.66
1982.....	8.41
1983.....	9.16
1984.....	10.30
1985.....	11.19
1986.....	12.26

income — \$1.4 billion — on the delivery of patient services (41 percent), followed by public education, research, community services and professional education. Totally reported expenses were \$1.7 billion, an increase of 13.3 percent, from the \$1.5 billion the year before.

Adventist Health Systems

A report by the Adventist Health System's United States Hospitals shows that their hospitals received \$14.3 million in voluntary support for 1986.

This represents a two percent decline from the \$14.6 million reported for 1985. In 1984, the Adventist Health System received \$10.5 million; in 1983 it was \$10.3 million; and \$8.5 million in 1982.

The largest giving category was individuals at 42.3 percent and corporations at 9.4 percent.

National Association for Hospital Development 1986 Survey

The National Association for Hospital Development (NAHD) reported that its members raised a total of \$1.25 billion in 1986, a increase of 6 percent from the revised figure for 1985 of \$1.2 billion. The NAHD total represented only cash gifts. The Association said its members also secured \$665 million in pledges and planned gifts. In 1985, this total was \$537 million.

The majority of the giving reported by 1,300 hospitals surveyed by NAHD came from individuals. In 1986, individual donations totaled \$684 million; the year before it was \$540 million. That represented a gain of 26.6 percent. The total number of individual donors was 2.2 million, with the average gift being \$275.

Corporations and corporate founda-

tions gave \$201 million in 1986, down from the \$210 million the year before. This represented a decrease of 4.3 percent. The total number of corporate donors was 9,300 and the average gift amounted to \$21,613.

Foundations gave a total of \$219 million in 1986, compared to \$196 million in 1985. This is a gain of 11.7 percent from a year earlier. The total number of foundation donors was 96,400 and the average gift amounted to \$2,271.

Other sources of gifts reported by NAHD were trustees at \$62 million; medical staff at \$48 million; hospital staff at \$25 million; and volunteers at \$63 million.

Of the hospitals included in the survey, 49 percent were community hospitals and 18 percent were medical centers.

From its survey, NAHD said that the biggest problem facing hospital development officers was an overall lack of commitment to fund-raising by the organization. The other concerns, in order of priority, were the small size of their staff, the public's fear of escalating medical costs, an inadequate development budget, poor image of development within the organization, poor public image of the organization, insufficient involvement in fund-raising by the board and the administration, poor understanding of fund-raising by administration, difficulty in cultivating the donors, inadequate computer systems, and the future of tax-deductibility of gifts.

The median number of full-time professionals per institution was 1.0; with the clerical staff median number also being 1.0. The median age of the development program was six years.

In 1986, priority was given to these areas of fund-raising: annual giving,

Change in General or Community Hospitals

	1981	1982	1983	1984	1985
Number of Hospitals*	5,813	5,801	5,783	5,759	5,732
Number of Beds (000)	1,003	1,012	1,018	1,017	1,001
Admissions (000)	36,438	36,379	36,152	35,177	33,449
Average Daily Census (000)	763	762	749	702	649
Outpatient Visits (000)	202,768	248,124	210,044	211,961	218,716
Average Length of Stay—Days	7.6	7.6	7.6	7.3	7.1
Occupancy Rates (%)	76.0	75.3	73.5	69.0	64.8
Total Expenses (million)	\$90,572	\$104,876	\$116,438	\$123,336	\$130,499
Number of Personnel**	3,033,000	3,306,000	3,096,000	3,017,000	2,997,000
Payroll Expenditures (million)	\$44,042	\$50,638	\$55,525	\$69,204	\$72,001
Expenses Per Inpatient Day	\$284.33	\$327.37	\$369.49	\$411.10	\$460.19

* Excludes hospital units of institutions (prisons, college infirmaries, etc.)

** Adjusted for part-time personnel

Source: Hospital Statistics, 1986 Edition

Change in Voluntary Nonprofit Hospitals

	1980	1981	1982	1983	1984
Hospitals	3,339	3,356	3,354	3,363	3,366
Beds (000)	693	706	712	718	717
Admissions (000)	25,576	25,955	25,908	25,837	25,246
Average Daily Census (000)	542	555	554	544	512
Outpatient Visits (000)	142,864	143,953	176,838	151,444	153,928
Average Length of Stay—Days	7.7	7.8	7.8	7.7	7.4
Occupancy Rates (%)	78.2	78.5	77.8	75.8	71.4
Total Expenses (million)	\$55,815	\$66,288	\$76,850	\$85,675	\$90,883
Number of Personnel	2,087,000	2,213,000	2,424,000	2,272,000	2,223,000
Payroll Expenditures (million)	\$27,652	\$32,785	\$37,775	\$41,554	\$43,614
Expenses Per Inpatient Day	\$245.67	\$285.61	\$330.40	\$373.62	\$415.23

Source: Hospital Statistics, 1985 Edition

planned giving, direct mail, special events, capital campaigns, and telethons/phonathons. Some 28 percent of the hospitals were involved in a capital campaign, while 42 percent planned to set up a foundation.

Expenditures

The hospitals in NAHD's survey allocated funds in this order:

1. construction and renovation
2. equipment
3. general operations budget
4. endowment

5. research and teaching
6. equity or financing

Hospital Statistics

Over the past five years the number of community hospitals has declined from 5,813 to 5,732, for a total loss of 27 hospitals or 1.4 percent, according to data from Hospitals Statistics. During the same period the number of hospitals beds declined less than two-tenths of one percent, from 1,003,000 to 1,001,000 million.

Although the number of U.S. com-

munity hospitals has remained relatively constant, particular bedsize groups and regions have faced significant declines. This reflects hospital closings, mergers and conversions to nonacute-care facilities.

Declines in the number of community hospitals have been concentrated among facilities with fewer than 100 beds. The sharpest decline (30 percent) in the last decade has been among hospitals with fewer than 25 beds.

As the number of smaller hospitals has declined, the average size of hospitals has risen. Between 1975 and 1985, the average size of community hospitals rose from 160 beds to 175 beds. However, the trend reversed between 1984 and 1985, when the average size of hospitals declined 1.1 percent.

Although the number of hospitals with less than 100 beds has declined, those hospitals still comprise 45 percent of the total 5,732 community hospitals in 1985. Moderate-sized hospitals (100 to 399 beds) made up another 45 percent of all community hospitals, while those with 400 beds or more comprised only 10 percent of the total.

Admissions declined 8.2 percent over the five-year period, from 36.4 million to 33.4 million. Comparing 1984 to 1985 data shows an admissions decline of 4.5 percent.

The average daily census from a year earlier fell 2.7 percent, from 7.3 to 7.1 days. The occupancy rate also declined from 69 percent to 64.8 percent from 1984 to 1985.

Community hospital expenditures totaled \$130.5 billion for 1985, a rise of 5.8 percent from the prior year. From 1983 to 1984, expenditures had risen 5.9 percent.

The number of hospital personnel

declined less than six-tenths of one percent, from 3.017 million to 2.997 million.

The labor component of expenses increased 4 percent, from 69.2 million to 72.0 million from 1984 to 1985.

A larger increase was evident in the expenses per patient day from 1984 to 1985. This went up almost 12 percent, from \$411 to \$460 per day.

Large Gifts to Health

Lilcore Green Rains—
\$40 Million to *Hospital of the Good Samaritan*
Harcourt M. & Virginia W. Sylvester
Foundation—
27.5 Million to *University of Miami (Medical Center)*
Charles Alien Jr. & Herbert Allen—
15 Million to *Columbia Presbyterian Medical Center*
Milton Petrie—
10 Million to *Beth Israel Medical Center*
Faculty of the Bowman Gray School of
Medicine of Wake Forest University—
10 Million to *North Carolina Baptist Hospital*
The J. Howard Pew Freedom Trust—
8 Million (over 5 years) to *Pew Neuroscience Program*
Gerald H. Ruttenberg—
7 Million to *Mount Sinai Medical Center*
The Pew Memorial Trust—
6 Million to *Health Care for the Homeless Program*
Anonymous—
5 Million to *Mt. Sinai School of Medicine, City University of New York*
The Louis B. Mayer Foundation—
5 Million to *The Dana-Farber Cancer Institute*
Pew Memorial Trust—
3.35 Million (3 years) to *International Health Policy Program*
John A. Hartford Foundation—
3 Million to *University of Texas Health Science Center*

continued on page 92

National health expenditures, by type of expenditure and source of funds: Calendar years 1982-1984
Amount in billions

Type of Expenditure	All sources of funds	All private funds	Private			All Public Funds			State and local
			Consumer		Other ¹	Total	Federal		
			Total	Direct				Insurance	
1986 Total	\$454.2	\$266.9	\$254.8	\$112.9	\$141.9	\$12.1	\$187.3	\$132.1	\$55.2
Health services and supplies	437.2	260.0	254.8	112.9	141.9	5.1	177.2	124.5	52.7
Personal health care	402.9	244.1	239.5	112.9	126.6	4.6	158.8	119.6	39.2
Hospital care	180.8	84.4	82.5	15.7	66.8	1.9	96.4	75.7	20.6
Physicians' services	90.5	64.4	64.4	24.4	40.0	(²)	26.0	21.4	4.6
Dentists' services	30.7	30.1	30.1	19.8	10.2	—	.6	.3	.3
Other professional services	10.9	7.3	7.2	4.1	3.1	.1	3.6	2.8	.8
Drugs and medical sundries	31.0	28.1	28.1	23.2	4.9	—	2.9	1.5	1.4
Eyeglasses and appliances	8.8	7.2	7.2	6.2	1.0	—	1.6	1.4	.1
Nursing home care	38.9	20.3	20.0	19.5	.5	3	18.6	10.4	8.2
Other health services	11.4	2.3	—	—	—	2.3	9.1	6.1	3.0
Program administration and net cost of insurance	21.9	15.9	15.3	—	15.3	.6	6.00	3.4	2.6
Government public health activities	12.3	—	—	—	—	—	12.3	1.5	10.9
Research and construction of medical facilities	17.0	6.9	—	—	—	6.9	10.1	7.6	2.5
Research	7.8	.4	—	—	—	.4	7.4	6.7	.7
Construction	9.2	6.5	—	—	—	6.5	2.7	.9	1.8
1984 National health expenditures	\$387.4	\$227.1	\$215.9	\$95.4	\$120.5	\$11.2	\$160.3	\$111.9	\$48.3
Health services and supplies	371.6	220.3	215.9	95.4	120.5	4.4	151.2	105.4	45.9
Personal health care	341.8	206.5	202.5	95.4	107.2	3.9	135.4	101.1	34.3
Hospital care	157.9	73.5	71.9	13.7	58.2	1.6	84.3	65.6	18.7
Physicians' services	75.4	54.5	54.4	21.0	33.5	.3	20.9	16.9	4.0
Dentists' services	25.1	24.5	24.5	16.3	8.3	—	.5	.3	.3
Other professional services	8.8	6.0	5.9	3.5	2.4	.1	2.8	2.2	.6

Drugs and medical sundries	25.8	23.5	19.7	3.8	---	2.4	1.2	1.2
Eyeglasses and appliances	7.4	6.3	5.5	.8	---	1.2	1.1	1.1
Nursing home care	32.0	16.3	15.8	.3	.2	15.7	8.8	6.9
Other personal health care	9.4	2.0	---	---	2.0	7.5	5.1	2.4
Program administration and net cost of health insurance	19.1	13.9	---	13.4	.5	5.2	2.9	2.3
Government public health activities	10.7	---	---	---	---	10.7	1.4	9.3
Research and construction of medical facilities	15.8	6.7	---	---	6.7	9.0	6.6	2.5
Noncommercial research ²	6.8	.4	---	---	.4	6.4	5.8	.6
Construction	9.0	6.4	---	---	6.4	2.6	.7	1.9
1983 National health expenditures	355.1	207.0	86.4	109.7	11.0	148.1	102.7	45.4
Health services and supplies	339.8	200.2	86.4	109.7	4.2	139.6	96.8	42.8
Personal health care	315.2	190.4	86.4	100.3	3.7	124.8	92.9	31.9
Hospital care	148.8	71.0	12.8	56.6	1.6	77.8	60.6	17.2
Physicians' services	68.4	49.1	18.9	30.1	.3	19.3	15.6	3.8
Dentists' services	21.8	21.2	13.9	7.3	---	.6	.3	.3
Other professional services	8.0	5.6	3.6	2.0	---	2.4	1.8	.5
Drugs and medical sundries	23.6	21.5	18.2	3.3	.1	2.1	1.1	1.1
Eyeglasses and appliances	6.5	5.5	4.8	.7	---	1.0	.9	.1
Nursing home care	29.4	14.6	14.2	.2	.2	14.8	8.1	6.2
Other personal health care	8.6	1.8	---	---	1.8	6.7	4.5	2.2
Program administration and net cost of health insurance	14.5	9.8	---	9.4	.5	4.7	2.7	2.0
Government public health activities	10.1	---	---	---	---	10.1	1.3	8.8
Research and construction of medical facilities	15.3	6.8	---	---	6.8	8.5	5.9	2.6
Noncommercial research ²	6.2	.4	---	---	.4	5.8	5.2	.6
Construction	9.1	6.5	---	---	6.5	2.7	.7	2.0

¹Spending by philanthropic organizations, industrial inplant health services, and privately financed construction.

²Research and development expenditures of drug companies and other manufacturers and providers of medical equipment and supplies are excluded from "research expenditures," but they are included in the expenditure class in which the product falls.

³Less than \$50 million.

SOURCE: Health Care Financing Administration, Office of the Actuary.

Personal health care expenditures, by selected source of funds and type of expenditure: Calendar years 1983-85
Amount in billions

Source of Payment	Personal Health Care								
	Personal care	Hospital care	Physicians' services	Dentists' services	Other Professional services	Drugs and sundries	Eye-glasses and appliances	Nursing home care	Other personal care
1983 Personal health care expenditures									
Direct Patient Payments	\$371.4	\$166.7	\$82.8	\$27.1	\$12.6	\$28.5	\$7.5	\$35.2	\$11.0
Third-party Payments	105.6	15.6	21.8	17.2	6.0	21.7	5.2	18.1	—
Private health insurance	265.8	151.2	61.0	9.8	6.6	6.7	2.4	17.1	11.0
Philanthropy and individual	113.5	59.3	36.8	9.3	2.8	4.0	0.9	0.3	—
inplant	4.9	2.1	0.0	—	0.1	—	—	0.3	2.3
Government	147.5	89.8	24.1	0.6	3.6	2.7	1.5	16.5	8.6
Federal	112.6	71.6	19.7	0.3	2.8	1.4	1.3	9.4	6.0
Medicare	70.5	48.5	17.1	—	2.0	—	1.2	0.6	1.1
Medicaid	21.9	8.1	1.9	0.3	0.7	1.4	—	8.1	1.5
Other	20.2	15.0	0.7	0.0	0.1	0.1	0.1	0.7	3.4
State and local	34.8	18.2	4.4	0.3	0.9	1.3	0.1	7.1	2.6
Medicaid	17.9	6.8	1.5	0.2	0.6	1.0	—	6.6	1.2
Other	17.0	11.4	2.9	0.0	0.2	0.3	0.1	0.5	1.4
1984 Personal health care expenditures									
Direct Payments	\$341.8	\$157.9	\$75.4	\$25.1	\$8.8	\$25.8	\$7.4	\$32.0	\$9.4
Third-Party Payments	95.4	13.7	21.0	16.3	3.5	19.7	5.5	15.8	—
Private health insurance	246.5	144.2	54.4	8.8	5.3	6.1	2.0	16.2	9.4
Philanthropy and industrial	107.2	58.2	33.5	8.3	2.4	3.8	.8	.3	—
inplant	3.9	1.6	.0	—	.1	—	—	.2	2.0
Government	135.4	84.3	20.9	.5	2.8	2.4	1.2	15.7	7.5
Federal	101.1	65.6	16.9	.3	2.2	1.2	1.1	8.8	5.1
Medicare ¹	63.1	44.4	14.6	—	1.7	—	1.0	.6	.9
Medicaid ²	19.7	7.4	1.7	.2	.5	1.2	—	7.5	1.2

Other	18.3	13.8	.7	.0	.1	.1	.1	.7	3.0
State and local Medicaid ²	34.3	18.7	4.0	.3	.6	1.2	.1	6.9	2.4
Other	17.0	6.7	1.4	.2	.4	.9	—	6.4	1.1
	17.3	12.1	2.6	.0	.2	.3	.1	.6	1.3
1983 Personal health care expenditures	\$315.2	\$148.8	\$68.4	\$21.8	\$8.0	\$23.6	\$6.5	\$29.4	\$8.6
Direct Payments	86.4	12.8	18.9	13.9	3.6	18.2	4.8	14.2	—
Third-Party Payments	228.8	136.1	49.5	7.9	4.5	5.4	1.7	15.2	8.6
Private health insurance	100.3	56.6	30.1	7.3	2.0	3.3	.7	.2	—
Philanthropy and industrial									
inplant	3.7	1.6	.0	—	.1	—	—	.2	1.8
Government	124.8	77.8	19.3	.6	2.4	2.1	1.0	14.8	6.7
Federal	92.9	60.6	15.6	.3	1.8	1.1	.9	8.1	4.5
Medicare ¹	57.4	40.5	13.4	—	1.4	—	.8	.5	.8
Medicaid ²	18.3	6.9	1.6	.3	.4	1.0	—	7.0	1.0
Other	17.2	13.1	.6	.0	.1	.1	.1	.5	2.7
State and local Medicaid ²	31.9	17.2	3.8	.3	.5	1.1	.1	6.7	2.2
Other	15.7	6.0	1.3	.2	.3	.9	—	6.0	1.0
	16.2	11.3	2.4	.0	.2	.2	.1	.7	1.3

¹Total expenditures are from trust funds for benefits. Trust fund income includes premium payments paid by or on behalf of enrollees. Includes funds paid into Medicare trust funds by States under "buy-in" agreements to cover premiums for public assistance recipients and for persons who are medically indigent.

NOTE: Amounts shown as "0" reflect expenditures of less than \$50 million.

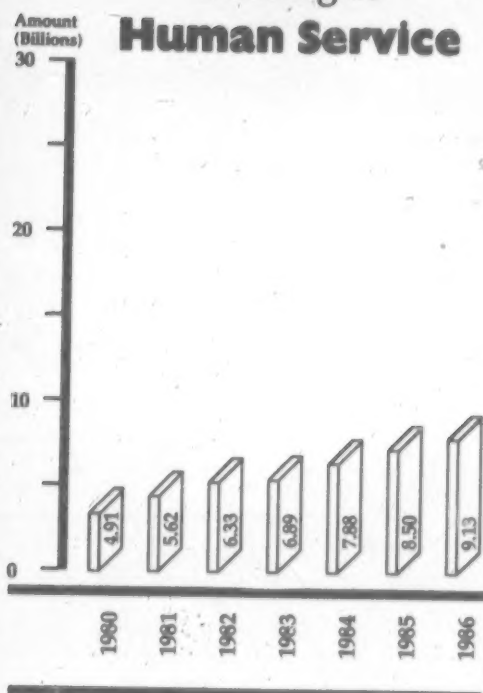
SOURCE: Health Care Financing Administration, Office of the Actuary.

Bella Wexner—
 3 Million to *Children's Hospital Foundation*
 Jacob & Hilda Blarstein Family—
 2.5 Million to *Johns Hopkins University*
 Robert Wood Johnson Foundation—
 2.5 Million to *University of Hawaii*
 W.K. Kellogg Foundation—
 1.8 Million to *Maternity Center Association*
 Duke Endowment—
 1.75 Million to *Duke University Medical Center*
 Nationwide Insurance Co.—
 1.5 Million to *Children's Hospital Foundation*
 Foster McGraw—
 1.5 Million to *Duke University (Medical Center)*
 The Charles A. Dana Foundation—
 1.5 Million to *Columbia Presbyterian Medical Center*
 W.K. Kellogg Foundation—
 1.5 Million to *KARENET - Computer Network*
 Mr. & Mrs. John J. Nerancy—
 1.1 Million to *University of Virginia*
 W.K. Kellogg Foundation—
 1 Million to *Group Health Cooperative of Puget Sound*
 Presbyterian Medical College—
 1 Million to *Samuel Thomas Haywood Columbia Walber Memorial Hospital*

Presbyterian Medical College—
 1 Million to *Samuel Thomas Haywood Columbia Walber Memorial Hospital*
 Robert Wood Johnson Foundation—
 1 Million to *Yale University*
 J. Taylor Brooks & Jean Bailey Brooks—
 1 Million to *North Carolina Baptist Hospital*
 Joseph M. Bryan—
 1 Million to *Alzheimer's Disease Research Center*
 J. Taylor Brooks & Jean Bailey Brooks—
 1 Million to *Bowman Gray School of Medicine at Wake Forest University*
 Joseph M. Bryan—
 1 Million to *Duke University*

Health (formerly *Health and Hospitals*) — The giving total for health refers only to money from individuals, foundations and corporations. It does not include government contracts or grants for research, but does include private research in the health community.

Giving to Human Service



Charitable contributions to the nation's human service agencies climbed to \$9.13 billion in 1986, an increase of 7.4 percent over the revised 1985 figure.

Better than one-quarter of last year's contributions came from an estimated \$2.44 billion raised collectively by America's 2,200 United Ways, compared to the adjusted giving in 1985 of \$2.31 billion. This 5.6 percent growth rate is a significant increase because so many of the nation's key industrial centers were hard hit in 1986.

The AAFRC Trust for Philanthropy said that giving to human service accounted for 10.5 percent of all contributions given.

This total does not include support provided for social service needs by religious organizations, generally believed to amount to billions of dollars annually.

Corporate Giving Tracked by Joint Survey

Giving by corporations to the health and human service fields in 1986 was confirmed by a joint survey conducted by The Conference Board and the Council for Financial Aid to Education. The 436 corporations who responded gave a total of \$494.1 million to the health and human service category. This was a 23.5 percent increase over the \$399.9 million given a year earlier. The survey also showed that 29.2 percent of corporate gifts went to the health and human service category, up from the 27.7 percent in 1985.

Foundation Giving Up

Information compiled by The Foundation Center shows that foundations gave \$126 million to the general welfare category in 1985, which was 17 million more than in 1984. Contributions to this category represented 6.3 percent of total foundation giving to a variety of activities the Center classifies as welfare. In 1983 the percentage of total foundation grants was 6.4 and 6.7 in 1984.

Federal Budget Cuts Put Pressure on Nonprofits

The changes in the federal budget by the Reagan Administration over the past five years have reduced expenditures by 52 percent, according to a study done by The Urban Institute: *The Federal Budget and the Nonprofit Sector*.

Starting with the February 1981 budget proposal, the Administration advocated complete elimination of a number of programs supporting social service providers (legal services, public service employment portion of CETA, and the juvenile justice and delinquency prevention program). Changes over the succeeding years

have taken their toll on the resources and services provided by nonprofits.

The revenues of nonprofit social service organizations have been especially hard hit by these reductions. Taken together, these programs accounted for 80 percent of the \$13.6 billion in revenue losses nonprofit social service organizations experienced in constant 1980 dollars, over the fiscal year 1982-85 period. Losses to nonprofits under the proposed elimination of the legal services program would amount to another \$1.1 billion over the same period.

Along with these revenue losses, nonprofit social organizations will also have to adjust to new program rules that give greater discretion to state and local governments.

America's United Ways

United Way of America, the national service association for local United Ways, reported that giving to the United Way has risen consistently over the past 16 years. With 1986's total of \$2.44 billion, the United Way has shown the largest net increases for four consecutive years during the past 25 years.

Of critical concern to United Ways and other nonprofit organizations is the effect of the Tax Reform Act of 1986 on future charitable contributions. Three areas are of concern to the charitable sector: 1.) the expiration of the charitable deduction for nonitemizers in December 1986, 2.) subjecting gifts of appreciated property to the alternative minimum tax (AMT), and 3.) substantially lowering tax rates for individuals with an increase in disposable income.

Another area of concern for United Ways and other nonprofits is the erosion of federal funding for human

services. Competition for limited federal dollars will increase as Congress struggles to meet the deficit target of the Gramm-Rudman-Hollings law. The Congressional Budget Office estimates more than \$60 billion in savings/revenues will be needed to meet the fiscal year 1988 deficit target of \$108 billion. Some political experts believe that Congress will raise taxes, sell government assets, cut and reduce funding, or raise the target figure.

Any tax-induced drop in giving to United Way or reduction in federal funding is likely to affect United Ways' effort to double their capacity to meet human service needs by 1991. The United Way effort is known as the Second Century Initiative. The United Ways' commitment to increase resources is the cornerstone of the organization's celebration of its 100 years as a movement. This effort is similar to INDEPENDENT SECTOR's goal to double charitable giving and volunteering by 1991.

Cooperative Agreements

In an effort to improve community services, many United Ways have developed agreements with their surrounding communities for area-wide arrangement. These joint ventures help United Ways operate more efficiently and effectively by allowing them to share financial and human resources. Volunteer and staff expertise in large communities can aid smaller communities.

Major health organizations and United Ways have continued to cooperate in 1986. In 1981, the United Ways distributed \$207.6 million to organizations providing health services. For 1986, the dollars committed to health care amounted to \$378.1 million. This

is a conservative total since not all United Way figures were reported.

Agreements between local United Ways and chapters of the American Cancer Society (ACS) totaled more than 130, compared to 122 a year earlier. In areas where these joint programs exist, more than two million people were reached with quality cancer education programs.

Other cooperative ventures with health agencies also increased in 1986. United Ways have agreements in local communities with American Diabetes Association, American Heart Association, Arthritis Foundation, Easter Seal Society, Epilepsy Foundation, National Multiple Sclerosis Society, National Association for Sickle Cell, National Kidney Foundation, and United Cerebral Palsy. Besides expanding agency services and

resources, these cooperative ventures assist with joint fund-raising with, for example, the American Cancer Society.

Management and Technical Assistance

United Way of America, in an effort to keep pace with changing business and management techniques, offers programs through its Management and Community Studies Institute (MACSI). This helps local charities develop long-range plans, manage their finances better, perform needs assessments, provide training tools and raise funds.

The Management Assistance Program (MAP) offers another source of management and technical help. With the help of volunteers, the programs are designed to teach agencies basic management skills. MAP volunteers, who are often top corporate leaders, have provided consultations that reviewed financial management practices and have taught marketing research techniques.

Each of the 2,200 independent and locally autonomous United Ways decides how to distribute its funds using local volunteers who represent every sector of the community. These volunteers review and prioritize the needs of their community and determine what kind of programs and services will meet those needs. An annual analysis is conducted to assure donors that contributions are used responsibly.

Gifts In Kind

Initiated by United Ways of America, in-kind gifts refer to goods, products, and services that business donate to nonprofit organizations. The program seeks to improve the effi-

Giving to Human Service

	Amount (Billions)
1970	\$2.92
1971	3.01
1972	3.16
1973	3.07
1974	3.02
1975	2.94
1976	3.02
1977	3.57
1978	3.87
1979	4.48
1980	4.91
1981	5.62
1982	6.33
1983	6.89
1984	7.88
1985	8.50
1986	9.13

ciency and expand the capacity of voluntary organizations by encouraging in-kind giving as a supplement to financial support.

Gifts In Kind is a separate 501(c)(3) organization which provides corporate donors with a variety of services that make this method of giving an effective means of helping needy nonprofits nationwide. Services range from finding qualified charities in need of specific gifts to coordination and distribution of gifts. Other services include collecting tax documentation, coordinating public recognition activities and working with donors to establish on-going, in-kind giving programs that will meet the unique structure of each company. The types of gifts distributed include office equipment, appliances, clothing, personal care products, communication equipment and cleaning supplies.

Highlights of the 1986 program include:

- Electrolux Corporation, a Sara Lee Corporation company, donated 50,000 vacuum cleaners to thousands of health and human service organizations. The donation saved the social service community more than \$20 million.

- 3M Company made two separate donations of office equipment valued at \$10 million. The recipients included organizations serving primarily women and other social service providers.

- Apple Computer, Inc. has made 300 hardware and software donations since 1984 to health and human care organizations. The gifts enable recipients to share information electronically. Gifts In Kind, as part of this partnership with Apple, provides training and technical assistance to recipients.

- More than 100 communities received donations from one of the Sara Lee Corporation's companies, including Aris Isotoner, Direct Marketing Division, Hanes Printables, and Leggs Products, Inc. The recipients of many gifts were homeless and the victims of natural disasters, such as hurricanes, floods and tornadoes.

- Digital Equipment Corporation donated thousands of letter-quality printers to charities nationwide.

- Gillette Company donated more than \$6.9 million in personal care products to the needy.

Community Needs Assessment

In late 1986, United Way of America and local United Ways, along with SRI International and Mitchell Sviridoff Associates, Inc., initiated a feasibility study to look at the viability of national and local corporation and foundations making below market-rate loans to nonprofit health and human service agencies. The funds would be used for starting, expanding or redesigning needed programs.

The approach is modeled after a successful program used by nationwide Local Initiatives Support Corporation (LISC) for capital projects in the community development arena. The study's first phase will ascertain whether a similar model would work for health and social service programs.

The United Way of America's Community Problem Solving/Fund Distribution Division, along with The Futures Group, obtained a \$350,000 research grant from the Department of Health and Human Services. The purpose of the project, entitled "Preparation for an Aging Society: Future Needs, Programs and Personnel Requirements," is to forge a link between forecasts about the elderly

Record of United Way Campaigns in the U.S. and Canada (in millions)

1986		\$2,440
1985		2,310
1984		2,100
1983		1,950+
1982		1,780*
1981		1,680*
1980		1,500
1979		1,400*
1978		1,317*
1977		1,276
1976		1,186
1975		1,100
1974		1,039
1973		975.0
1972		914.6
1971		865.3
1970		840.0

Source: United Way of America *U.S. only + Preliminary

and policy considerations at the federal, state and local levels. The project will help the United Way ensure that the nation is ready to deal with the increased health and human service needs of our growing aging population.

In 1900, three million Americans, 6 percent of the population, were over age 65. Today, 25 million Americans, 12 percent of the population, are over age 65. By the year 2030, 65 million Americans, 21 percent of the population, will be over age 65. In addition,

8.6 million Americans will be over age 85, three times as many as today.

Experts in the field of aging, such as regulators, providers, planners, funders and consumers, will be surveyed as to how health and human services can meet the demand by the year 2030. Microcomputer software will be developed by The Futures Group, which specializes in forecasting and policy analysis, to assist with the forecasting on this project. Results of the research will be summarized and distributed in published reports to

policy makers and practitioners as an important guide for the years to come.

At the Workplace

United Way's Second Century Initiative will help the organization position itself to meet the increasing demands for services in light of government funding losses and corporate downsizing. The concept involves doubling United Way's capacity to address the health and human-care needs of this nation. Central to this effort is the National Corporate-Leadership (NCL) Program.

Created ten years ago, NCL is comprised of more than 300 major national corporations that have shown leadership in company-wide United Way efforts. The NCL program is critical to United Way's future success because more than one-third of all United Way money comes from participating corporations and their employees. Past experience has shown that employees and volunteers of NCL companies experience annual giving increases twice as large as the average increase reported by local United Ways.

Since more than 56 percent of the Fortune 500 and 500 Service workforce of 13 million is employed by these firms, NCL works closely with these employees and volunteers at member companies to strengthen involvement and understanding of United Way, especially in branch locations. Increasing the number of volunteers and resources available to address the nation's needs requires an effort that goes beyond the annual fund-raising campaign.

This effort, called "United Way at Work," established a year-round United Way presence for employees and their organizations. The program

is designed to answer employees' questions about United Way, to help them understand how to use the agencies providing services, and to get employees involved in United Way activities.

The United Way of America's Workplace Presence Institute provides direct consultation to more than 300 United Ways. The support includes onsite consultation, development of training materials, and a variety of state, regional and national meetings.

Government Relations

As government support decreases for human services, the United Way's government relations at the federal, state and local level has become more important.

For the 100th Congress, United Way of America's volunteer Board of Governors identified two legislative priorities. The first is to maintain current levels of funding for human services, especially the restoration of funding for the Social Services Block Grant. Recent cutbacks in this program have placed a heavy burden on local human service agencies.

The second is to pass authorizing legislation for the Federal Emergency Management Agency's Emergency Food and Shelter National Board Program. Congress' failure to authorize the program, except on an ad hoc basis, has resulted in a lack of continuity and an inability for United Way to plan ahead.

United Ways will continue to work with other human service organizations on the issues of welfare reform, small business/nonprofit competition, and Internal Revenue Service regulations on lobbying expenditures.

New Technology

With the use of technology, United Ways have increased their ability to do business, handle masses of data, communicate with each other, focus on community needs, and provide information more efficiently and effectively for key community decision makers.

The United Way's program, Project Flagship, used a network of micro-computers to develop data collection and link participating agencies electronically. The program was supported by Exxon Corporation, IBM Corporation and the U.S. Department of Health and Human Services.

Large Gifts to Human Service

The John D. & Catherine T. MacArthur Foundation—

\$25 Million to *The World Resources Institute*

Pew Memorial Trust—

13 Million to *United Way of Southeastern Pennsylvania*

San Francisco Foundation—

3 Million to *United Jewish Community Center*

McKnight Foundation—

2.7 Million to *Minneapolis/St. Paul Family Housing Fund*

Ford Foundation—

2 Million to *Public Education Fund*

El Pomar Foundation—

1.5 Million to *Junior Achievement*

Ford Foundation—

1.5 Million to *Remediation and Training Institute*

Robert Wood Johnson Foundation Social Welfare Cause—

1.2 Million to *City of Newark*

San Francisco Foundation—

1 Million to *YMCA of San Francisco*

Boston Globe Foundation—

1 Million to *Boston Public Library*

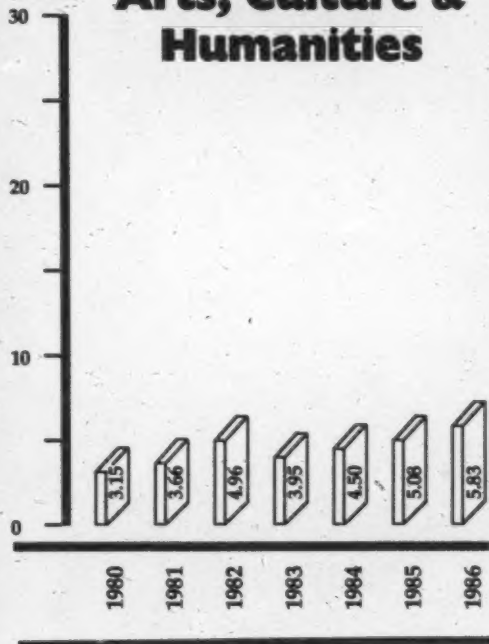
Ford Foundation—

1 Million to *Remediation and Training Institute and Training Institute*

Human Service (formerly Social Services) — Organizations included in this group are those which, for the most part, are concerned with the delivery of a variety of welfare-related programs to the general public. They include groups such as United Way of America and other general affiliated fund-raising projects, as well as organizations such as American Red Cross, Catholic Charities, United Jewish Appeal, Boy Scouts, Federation of Protestant Welfare Agencies, and Federation of Jewish Philanthropies, to name a few.

Giving to Arts, Culture & Humanities

Amount
(Billions)



Contributions to the nation's cultural organizations and institutions increased to \$5.83 billion in 1986.

The AAFRC Trust for Philanthropy said the increase represented a gain of 14.8 percent over the revised estimate of \$5.08 billion given to the cultural category of philanthropy a year earlier.

The growth was attributed to increased contributions from individuals, corporations, and foundations. The trend suggests that cultural groups are becoming more successful at securing funding, yet, at the same time, they are becoming more dependent upon unearned income.

Overall, giving to the arts, culture and humanities section of philanthropy represented 6.7 percent of all giving in 1986, compared with 6.4 percent in 1985, said the AAFRC Trust for Philanthropy.

Funding Sources

Foundation giving increased by 20.8 percent in 1986, due largely to the performance of the stock market (foundations are required by law to distribute a minimum of 5 percent of their assets each year).

Corporate donations increased by 15.9 percent. Over the past five years corporate gifts to a sample group of theatres tracked by the Theater Communications Group (TCG) doubled in number. The dollar amount of the average gift declined from \$1,791 in 1982 to \$1,162 in 1986.

Individual giving continues to be the largest single source of contributed income, with a 13.2 percent increase recorded in 1986.

Contributions Becoming More Important

The growth in giving to the arts was confirmed by the 14th annual survey conducted by the Theater Communications Group. The survey included 201 professional theatres located in 115 cities, representing 41 states and the District of Columbia.

During 1986, these theatres played to a collective audience of 14.8 million people, and presented 52,727 performances of 2,944 productions. Total operating expenses exceeded \$263 million.

In addition to the overall findings of the 201 theatres, TCG also has a five-year trend analysis for a sample group of 45 larger theatres across the country with budgets ranging from \$840,000 to \$9.1 million during 1986.

Gifts to the 45 sample theatres from more than 95,900 people produced a 13.2 percent increase in individual contributions during 1986. The increase was the second largest in the five years studied. The average indi-

vidual contribution was \$95.75, compared with the previous season's revised average of \$93.75, and the number of gifts increased by nearly 10,000.

The Tax Reform Act of 1986 will affect future giving patterns, although the extent of the impact is still uncertain. The lowered tax rate for individuals will both reduce the tax benefit of charitable contributions and cause a decline in the number of taxpayers who itemize their deductions. The loss of the charitable deduction for nonitemizers is an unknown factor, yet it could be offset by the higher levels of disposable income.

At the same time, nationwide studies recently released by the Confer-

ence Board, The Foundation Center and other groups project a decrease in corporate support to nonprofit organizations for 1986. However, there is every reason to believe that in 1987 corporate support will begin rising again.

Total federal support of the sample theatres grew 20.5 percent in 1986. However, the increases were due to two special National Endowment for the Arts (NEA) grant programs which distributed over \$1.5 million to seven of the theatres. Regular NEA support of the theatres actually decreased 3 percent.

Funding from state arts agency grants exceeded federal support, with the 1986 increase of 33.3 percent the largest yet. For the first time in five years, total income for these theatres grew faster than operating expenses, and, for the second consecutive year, contributions grew faster than earned income.

Giving to Arts, Culture & Humanities

	Amount (Billions)
1970.....	\$0.66
1971.....	1.01
1972.....	1.10
1973.....	1.26
1974.....	1.20
1975.....	1.56
1976.....	2.27
1977.....	2.32
1978.....	2.40
1979.....	2.73
1980.....	3.15
1981.....	3.66
1982.....	4.96
1983.....	3.95
1984.....	4.50
1985.....	5.08
1986.....	5.83

Earned Income and Endowments

The 5.6 percent growth in 1986 revenues for the theaters surveyed by TCG is due to a combination of several factors, including some expansion in subscription income, strong growth in touring income and proceeds from educational programs.

Total box office income grew by 3.9 percent in 1986 as a combined result of increases in ticket prices and attendance. Subscription and single-ticket sales accounted for four-fifths of all earnings and covered just under half of all expenses. For the first time in five years, the average increase for subscription and single-ticket prices at both ends of the scale was the smallest.

Subscription income — grew by 6.8 percent, while the average number of subscribers remained constant. Average top-priced subscription tickets

Federal Appropriations/Budget Request FY 1985-87
(\$ In Thousands)*

	FY 1985	FY 1986**	Budget Request FY 1987
Dance	9,003	9,000	7,600
Design Arts	4,371	4,200	3,800
Expansion Arts	6,524	6,200	5,500
Add'l Forward Funding	430	600	—
Folk Arts	3,128	3,100	3,000
Inter-Arts	4,346	4,100	3,600
Literature	5,125	4,900	4,600
Media Arts	10,112	13,065	10,200
Museums	11,885	12,200	10,300
Music	15,311	15,300	13,100
Opera-Musical Theater	5,953	6,100	5,100
Theater	10,641	10,700	9,200
Visual Arts	6,201	6,200	5,500
(Subtotal)	93,029	95,665	81,500
AIE/Arts in Education	5,437	5,300	4,800
Education	100	100	— ***
Locals Test	2,256	2,200	2,200
State Programs	24,372	24,850	21,500
(Subtotal)	32,164	32,450	28,500
Advancement	2,244	1,600	1,000
Challenge	20,580	20,457	18,000
(Subtotal)	22,824	22,057	19,000
Policy, Planning and Research	1,040	974	1,000
Administration	14,602	14,514	14,900
Grand Total	\$163,660	\$165,661	\$144,900

*Allocations include Treasury Funds.

**FY 86 does not reflect the 4.3 percent reduction pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (Gramm-Rudman-Hollings).

***Included under AIE/Arts in Education.

Source: National Endowment for the Arts

were up 9 percent and the least expensive subscription seat declined slightly. The average cost of a subscription seat ranged from \$7.20 to \$17.70. Five years earlier the range was \$5.15 to \$11.50.

During 1986, subscribers occupied 53 percent of all available seats, down from 55 percent in the previous two years. The subscription audience grew at 25 of the 45 sample theatres and decreased at the other 20 theatres. Subscription income covered 30.5 percent of expenses in 1986.

Income from single-ticket sales — declined slightly in 1986. The average cost of a single ticket increased by 7 percent. Single-ticket prices now average between \$10.60 and \$20.50.

A comparison of current box office income to operating expenses reveals that the average audience member pays less than half the actual value of his/her ticket. The theaters cover the remaining 51 percent through a combination of related earnings and fund-raising proceeds.

Income from booked event presen-

tations fell 14 percent during 1986 although the number of theatres presenting the work of outside arts groups doubled. The decline was attributed to the expansion of resident production activities and the attrition in the number of touring theatres available for booking by other theatres.

Endowment Funds — have continued to provide a new source of funds for theatres. In TCG's sample of 45 theatres, 25 theatres had established endowment funds in 1986, compared to only 14 theatres in 1982. Fund balances have nearly tripled over the five years, from \$10.2 million to \$28.7 million.

Other earnings — were generated by the sample theatres in TCG's survey from touring, educational programs, outreach programs, and income from tuition, interest and dividends and royalties.

Contributions

Benefitting from accelerated efforts to increase grants and contributions, contributed income grew faster than either expenses or earnings over the past two years, by 14.7 percent in 1986. Contributions from all sources, generated by both theatre staffs and volunteer boards of trustees, covered 37.4 percent of expenses.

In TCG's study, the 45 sample theatres received some 96,000 individual gifts which produced a 13.2 percent increase in contributions for 1986. This increase was the second largest in the five years studied by TCG. The average contribution increased by \$1.91 to \$95.66.

Funds from special events (galas, auctions, casino nights, etc.) increased 16.7 percent for 1986.

Corporate support — of the arts increased by 15.9 percent during 1986

from 7,000 grants recorded. The increase maintains the role of corporations and local businesses as the second largest source of contributed income.

While more than twice as many corporate gifts were recorded in 1986 as had been reported five years before, the average size of such gifts had declined to \$1,162 from \$1,791 in 1982. While sample theatres received an average of 155 corporate gifts, fewer than 10 percent were for \$2,500 or more.

Declining corporate profits, revision of the tax law and some 4,000 mergers and acquisitions in 1986 make it difficult to gauge the future growth of this category. Hardest hit have been the heavy manufacturing sector and the petroleum industry which traditionally were the strongest supporters in the past. Most corporate giving occurs locally from hometown businesses, locally-based corporate headquarters or corporate branch offices.

Foundation giving — increased 20.8 percent in the sample theatres in TCG's study in 1986. This was the largest increase recorded over the past five years. The improvement is tied primarily to the performance of the stock market, which substantially increased the investment portfolio of many foundations. In 1987, foundation giving may again increase since, by law, foundations must distribute 5 percent of their assets each year.

Two-thirds of the sample theatres reported increases in foundation giving during 1986. The average foundation grant rose to a five-year high of \$10,042, up from \$8,233 a year earlier. Corporate gifts still outnumber those from foundations by ten to one, but the average foundation gift is five times larger.

**Public Broadcasting Income by Public Television and Radio System
and by Source of Income: Fiscal Years 1984-1985**
(In thousands of current dollars)

Income Source	System	FY 1984	Percent of total	FY 1985	Percent of total	\$ change FY 84-85	% change FY 84-85
Corporation for Public Broadcasting	PB	\$137,500	14.1%	\$150,500	13.7%	\$13,000	9.5%
	PT	101,063	12.9	110,617	12.5	9,554	9.5
	PR	36,437	19.3	39,883	19.0	3,446	9.5
Federal grants and contracts	PB	29,465	3.0	28,747	2.6	-718	-2.4
	PT	25,283	3.2	25,171	2.8	-112	-0.4
	PR	4,182	2.2	3,575	1.7	-607	-14.5
Local governments	PB	48,465	5.0	51,106	4.7	2,641	5.4
	PT	36,376	4.6	38,121	4.3	1,745	4.8
	PR	12,089	6.4	12,985	6.2	896	7.4
State governments	PB	189,125	19.4	200,302	18.3	11,177	5.9
	PT	173,664	22.1	184,298	20.8	10,634	6.1
	PR	15,461	8.2	16,004	7.6	543	3.5
State colleges and universities	PB	90,464	9.3	98,777	9.0	8,313	9.2
	PT	54,344	6.9	58,765	6.6	4,421	8.1
	PR	36,120	19.1	40,012	19.1	3,892	10.8
Other public colleges and universities	PB	6,452	0.7	8,217	0.7	1,765	27.4
	PT	4,054	0.5	4,637	0.5	583	14.4
	PR	2,398	1.3	3,580	1.7	1,182	49.3
Private colleges and universities	PB	23,699	2.4	27,627	2.5	3,928	16.6
	PT	16,060	2.0	19,648	2.2	3,588	22.3
	PR	7,639	4.0	7,979	3.8	340	4.5
Foundations	PB	27,825	2.9	42,998	3.9	15,173	54.5
	PT	22,551	2.9	38,456	4.3	15,905	70.5
	PR	5,274	2.8	4,542	2.2	-732	-13.9
Business	PB	144,713	14.9	170,750	15.6	26,037	18.0
	PT	123,441	15.7	143,990	16.2	20,549	16.6
	PR	21,272	11.3	26,760	12.8	5,488	25.8
Subscribers	PB	192,894	19.8	224,397	20.5	31,503	16.3
	PT	158,029	20.1	184,197	20.8	26,168	16.6
	PR	34,865	18.5	40,200	19.2	5,335	15.3
Auction	PB	22,354	2.3	23,326	2.1	972	4.3
	PT	21,678	2.8	22,397	2.5	719	3.3
	PR	676	0.4	929	0.4	253	37.4
All others	PB	61,287	6.3	69,581	6.3	8,294	13.5
	PT	48,823	6.2	56,515	6.4	7,692	15.8
	PR	12,464	6.6	13,066	6.2	602	4.8
Total nonfederal income	PB	\$807,278	82.9%	\$917,081	83.7%	\$109,803	13.6%
	PT	659,020	83.9	751,024	84.7	92,004	14.0
	PR	148,258	78.5	166,057	79.3	17,799	12.0
Total income	PB	\$974,243	100.0%	\$1,096,328	100.0%	\$122,085	12.5%
	PT	785,366	100.0	886,813	100.0	101,447	12.9
	PR	188,877	100.0	209,515	100.0	20,638	10.9

Note: Totals may not add up due to rounding.

Legend: PB - Public broadcasting
PT - Public television
PR - Public radio

Source: Corporation for Public Broadcasting Policy Development and Planning

United Arts Funds — increased 5.3 percent in 1986. These combined campaigns which solicit funds from corporations, foundations and individuals were down substantially from the 30.7 percent rise in 1985.

Public broadcasting income — increased by 12.5 percent from the previous year and totaled \$1.1 billion, according to the Corporation for Public Broadcasting's (CPB) Annual Financial Report. After adjusting for inflation, this income growth represented a real increase of 8.7 percent in purchasing power. For the first time public broadcasting derived a majority of its income from private, rather than tax-based sources.

Nonfederal income increased 13.6 percent and federal income rose 7.4 percent, in current dollars. The growth in federal income was attributed largely to the appropriation for CPB — an increase of \$13 million. Total federal income from other sources decreased 2.4 percent.

Along with the increase in public broadcasting income came growth in public broadcasting stations and related organizations. The number of radio stations licensed to receive CPB financial support grew by almost 5 percent; public television stations increased by almost 3 percent.

The number of households watching public television increased from 63.8 million to 67 million, at least during March when the survey was taken. The monthly cumulative public radio audience of persons 12 years or older grew 11.9 percent, from 13.9 million to 15.5 million, according to Nielsen and Arbitron data.

Highlights of CPB's findings include the following:

- Despite the increase in public radio's nonfederal income, its growth

rate still lagged behind public television's for a second year.

- Private sources led to public broadcasting's revenue growth. Subscribers showed the greatest income growth to \$31.5 million, followed by business at \$26.0 million and foundations at \$15.2 million.

- Individual contributors and subscribers provided \$224.4 million. This comprised 20.5 percent of total public broadcasting income. Business contributed \$170.8 million and foundation contributions increased by 49.2 percent in purchasing power.

- The second largest single income source, at 18.2 percent, was state governments. They contributed \$220.3 million, up 5.9 percent. Local governments provided \$51.1 million. State colleges and universities also increased their contributions for both public television and radio.

- The federal contribution amounted to \$179.2 million compared to \$167.0 million a year earlier.

How Giving to the Arts Compares

Corporate contribution to the arts increased by 11.06 percent, according to the joint annual survey conducted by The Conference Board and the Council for Financial Aid to Education. The annual survey had 436 respondents.

The result was slightly higher than the 10.7 percent increase the year earlier. Total dollars amounted to \$187 million. Culture and arts ranked third for corporate contributions, behind the leading recipients: health/human services and education. The total for corporate contributions was \$1.7 billion.

The Foundation Center's *Foundation Directory, 10th Edition* shows that cultural activities have continued to

State Arts Agencies Legislative Appropriations Fiscal Years 1986 and 1987

	Rank	Per Capita (c)		Appropriations (\$)		% Change	Line Items
		1987	1986	1987	1986		
Alabama	48	24.1	26.2	\$ 969,020	\$1,045,000	-7.2	
Alaska	1	420.3	800.2	2,189,800	4,000,800	45.2	
American Samoa	10	133.1	131.7	47,000*	44,500	5.6	
Arizona	40	35.9	33.1	1,144,800	1,010,200	13.3	
Arkansas	35	42.7	35.6	1,006,754	836,226	20.3	
California	32	47.7	46.0	12,589,000	11,793,000	6.7	
Colorado	29	50.8	30.6	1,640,647	971,459	68.8	\$ 600,000
Connecticut	27	52.5	46.9	1,666,166	1,479,000	12.6	
Delaware	17	97.1	80.9	603,900	496,000	21.7	
District of Columbia	2	378.3	283.3	2,368,000*	1,765,000	34.1	
Florida	13	111.8	88.9	12,710,386	9,761,077	30.2	\$ 6,003,580
Georgia	34	45.0	37.7	2,687,779	2,200,588	22.1	
Guam	6	255.0	275.7	305,468	305,468	0.0	\$ 88,660
Hawaii	7	216.5	208.9	2,282,092	2,170,485	5.1	\$ 125,000
Idaho	55	13.3	208.9	134,000	131,400	1.9	\$ 5,800
Illinois	21	75.9	57.0	8,758,300	6,559,400	33.5	
Indiana	43	33.4	33.3	1,836,923	1,830,576	0.3	
Iowa	42	34.0	18.0	981,590	522,593	87.8	
Kansas	47	24.6	24.5	602,707	596,288	1.0	
Kentucky	26	53.2	42.0	1,983,300	1,564,400	26.7	
Louisiana	50	20.1	27.0	900,000	1,205,431	-25.3	
Maine	36	40.7	36.4	473,503	420,292	12.6	
Maryland	15	108.7	43.9	4,776,096	1,909,382	150.1	\$ 2,000,000
Massachusetts	4	313.7	282.5	18,265,924	16,379,066	11.5	
Michigan	11	125.5	113.4	11,404,000	10,291,500	10.8	\$ 2,549,300
Minnesota	22	65.7	60.1	2,755,083	2,502,961	10.0	\$ 889,100
Mississippi	54	15.8	17.9	411,986	465,837	-11.5	
Missouri	18	87.6	137.9	4,403,292	6,904,051	-36.2	
Montana	14	109.2	78.8	901,745	649,068	38.9	\$ 37,625
Nebraska	39	36.5	36.3	585,891	582,749	0.5	
Nevada	51	19.1	19.1	178,642	174,270	2.5	
New Hampshire	45	32.6	33.1	325,500	323,000	0.7	
New Jersey	9	177.9	138.3	13,453,000	10,391,000	29.4	\$ 750,000
New Mexico	31	48.2	50.1	698,800	713,500	-2.0	
New York	5	273.2	249.3	48,590,702	44,218,900	9.8	
North Carolina	24	64.8	63.8	4,050,637	3,936,067	2.9	
North Dakota	41	34.8	34.7	238,268	238,268	0.0	
Northern Marianas	8	215.1	141.2	40,000*	25,000	60.0	
Ohio	20	84.2	69.7	9,050,963	7,493,265	20.7	
Oklahoma	33	46.5	55.2	1,535,253	1,821,462	-15.7	
Oregon	52	18.4	18.2	494,421	487,048	1.5	
Pennsylvania	23	65.6	56.5	7,780,000	6,724,000	15.7	
Puerto Rico	3	322.2	238.6	10,535,600	7,780,600	34.9	\$ 2,291,400
Rhode Island	25	62.0	46.2	599,854	444,357	34.9	\$ 183,281
South Carolina	19	85.7	77.4	2,869,596	2,555,563	12.2	\$ 250,000
South Dakota	37	40.5	40.2	286,873	283,912	1.0	
Tennessee	46	29.0	76.7	1,382,500	3,615,800	-61.7***	\$ 463,000
Texas	53	18.2	30.3	2,983,955	4,846,084	-38.4	
Utah	16	100.1	94.9	1,646,000	1,568,200	4.9	
Vermont	30	49.5	45.8	264,900	242,902	9.0	
Virgin Islands	**	**	102.4	**	103,936	**	
Virginia	28	52.2	34.6	2,979,540	1,947,865	52.9	
Washington	38	38.5	43.2	1,697,395	1,879,419	-9.6	
West Virginia	12	115.8	108.5	2,241,793	2,117,238	5.8	\$ 716,314
Wisconsin	49	24.1	24.2	1,148,600	1,151,500	-0.2	
Wyoming	44	33.2	28.3	169,275	144,605	17.0	
TOTAL		90.7		\$216,627,219	\$195,621,588	10.7%	

* Pending

** Not available

***Due to one-time gift to symphonies in FY86.

Source: National Assembly of State Art Agencies

Public Broadcasting Income¹ by Source: Fiscal Years 1975-1985
(In Thousands of Current Dollars)

Income Source	FY 1975	FY 1976	FY 1977	FY 1978	FY 1979	FY 1980	FY 1981	FY 1982	FY 1983	FY 1984	FY 1985
Corporation for Public Broadcasting (Percent of Total)	\$ 62,000 (17.0)	\$ 96,000 ² (22.2)	\$103,000 (21.4)	\$119,200 (21.6)	\$120,200 (19.9)	\$152,000 (21.6)	\$162,000 (21.2)	\$172,000 (20.4)	\$137,000 (15.2)	\$137,500 (14.1)	\$150,500 (13.7)
Federal Grants & Contracts (Percent of Total)	30,341 (8.3)	34,146 (7.9)	32,269 (6.7)	41,562 (7.5)	43,029 (7.1)	40,540 (5.8)	31,669 (4.1)	25,625 (3.0)	26,722 (3.0)	29,465 (3.0)	28,747 (2.6)
State & Local Tax-Based ³ (Percent of Total)	156,570 (42.9)	175,870 (40.6)	191,269 (39.7)	218,183 (39.5)	245,544 (40.7)	271,595 (38.5)	277,492 (36.1)	301,038 (35.6)	318,312 (35.4)	334,506 (34.3)	358,402 (32.7)
Private (Percent of Total)	115,880 (31.8)	127,284 (29.4)	155,556 (32.3)	173,380 (31.4)	194,693 (32.3)	240,722 (34.2)	297,734 (38.7)	346,551 (41.0)	417,145 (46.4)	472,772 (48.5)	558,679 (51.0)
Total Nonfederal											
Income	\$272,450	\$303,154	\$346,825	\$391,563	\$440,237	\$512,317	\$575,226	\$647,589	\$735,457	\$807,278	\$917,081
(Percent of Total)	(74.7)	(70.0)	(71.9)	(70.9)	(73.0)	(72.7)	(74.8)	(76.6)	(81.8)	(82.9)	(83.7)
Total Income	\$364,791	\$433,300	\$482,094	\$552,325	\$603,466	\$704,857	\$768,895	\$845,214	\$899,179	\$974,243	\$1,096,328
(Percent of Total)	(100.0)	(100.0)	(100.0)	(100.0)	(100.0)	(100.0)	(100.0)	(100.0)	(100.0)	(100.0)	(100.0)

¹Income from FY 1976 to FY 1985 includes both broadcast and nonbroadcast income.
²Income from the Corporation for Public Broadcasting for FY 1976 includes the transition quarter appropriation (\$17.5 million).

³State and local tax-based sources include income received from state colleges and universities and, for FY 1979 to FY 1985, from other tax-supported colleges and universities.

Source: Corporation for Public Broadcasting, Policy Development and Planning

**State Art Agencies Legislative Appropriations
Fiscal Year 1987 - Percent of State General Funds Expenditures Allocated to State Arts Agencies**

State	Rank*	% of State General Fund
Massachusetts	1	.2738
Montana	2	.2457
New York	3	.2081
Michigan	4	.1863
Florida	5	.1639
New Jersey	6	.1488
West Virginia	7	.1380
Hawaii	8	.1320
Missouri	9	.1316
Utah	10	.1242
Maryland	11	.1079
South Carolina	12	.1039
District of Columbia	13	.1032
Oklahoma	14	.0900
Illinois	15	.0857
Ohio	16	.0855
Colorado	17	.0820
Pennsylvania	18	.0805
South Dakota	19	.0775
North Carolina	20	.0734
New Hampshire	21	.0712
Nebraska	22	.0676
Kentucky	23	.0659
Delaware	24	.0647
Virginia	25	.0637
Vermont	26	.0622
Arkansas	27	.0588
Indiana	28	.0551
Texas	29	.0546
Rhode Island	30	.0539
Minnesota	31	.0539
Georgia	32	.0506
New Mexico	33	.0481
Wyoming	34	.0477
Tennessee	35	.0476
Maine	36	.0456
Arizona	37	.0452
Iowa	38	.0452
North Dakota	39	.0421
California	40	.0411
Connecticut	41	.0388
Alabama	42	.0374
Washington	43	.0360
Nevada	44	.0338
Kansas	45	.0335
Oregon	46	.0286
Mississippi	47	.0277
Wisconsin	48	.0226
Idaho	49	.0223
Louisiana	50	.0212

*State General Fund Data not available for Alaska and territories.

rank fourth in general foundation funding trends in the 1980s. Cultural organizations have remained in the 13.5 percent to 15.4 percent range in sharing overall foundation funding to the seven categories of recipients. The latest data shows that cultural activities received almost 14 percent of the total grants of \$1.490 billion.

Leading the list of recipients of foundation grants is welfare at 26 percent of the total, followed by education at 23.8 percent, and health at 21 percent. At the lower end of the scale are social science, science and religion.

According to the National Assembly of State Arts Agencies (NASAA), state arts agency legislative appropriations for fiscal year 1987 rose 10.7 percent, compared to a 33.3 percent increase for FY 1986. The 50 states and six jurisdictional agencies reported appropriations totaling \$216.6 million.

Past state arts appropriation increases were:

1986	33.3%
1985	20.8
1984	10.7
1983	2.3
1982	9.3
1981	10.0
1980	27.0

Most states show increases with the highest being in Maryland at 150.1 percent, Iowa at 87.8 percent, Colorado at 68.8 percent, Northern Marianas expected at 60.0 percent and Virginia at 52.9 percent.

The NASAA survey ranks the per capita spending of state arts agencies (based on their legislative appropriation), by percentage of the total state general fund expenditures allocated to the state arts agencies, state legislated line items, and information about the percent for arts programs.

Large Gifts to Arts, Culture & Humanities

Paul Mellon & Andrew Mellon—
\$10 Million to *Choate Rosemary Hall*
The Family of Joseph Meyerhoff—
6 Million to *Baltimore Symphony Orchestra*
Urbanch—
3.5 Million to *Performing Arts Center in Ft. Lauderdale, Florida*
Leslie H. Wexner—
3 Million to *Columbus Foundation*
Frederick Koch—
2.85 Million to *Swan Theatre*
Cullen Foundation—
2.5 Million to *Houston Museum of Fine Arts*
Sanford & Joan Weill—
2.5 Million to *Carnegie Hall*
Pew Charitable Trusts—
2.1 Million to *Philadelphia Colleges of the Arts*
John Marin Jr.—
2 Million to *National Gallery of Art*
U.S. Fidelity & Guarantee Insurance Co.—
2 Million to *Baltimore Symphony Orchestra*
John D. Catherine L. MacArthur—
2 Million to *Lyric Opera*
J. Willard Marriott Family—
2 Million to *University of Utah*
Edwin L. Ulrich—
1.8 Million to *Wichita State University (Art Museum)*
Helen Brach—
1.5 Million to *Lincoln Park Zoo*
Daimler-Benz A.G.—
1.5 Million to *Harvard University Busch-Reisinger Museum*

Owen D. Mort (Art)—
1.3 Million to *University of Utah*
Philip A. Straus—
1.2 Million to *Harvard Art Museums*
Revlon—
1 Million to *Metropolitan Opera*
Coca Cola Company—
1 Million to *Woodruff Art Center*
Fred Jones Family—
1 Million to *University of Oklahoma*
James D. Wolfensohn—
1 Million to *Carnegie Hall*
The Bruce A. Beal, Enid L. Beal, & Robert L. Beal Family Foundation—
1 Million to *Museum of Fine Arts - Boston*
General Motors Foundation—
1 Million to *Art Center College of Design*
Sallie Bingham/Kentucky Foundation for Women—
1 Million to *American Place Theatre*
Krannert Charitable Trust—
1 Million to *Earlham College*
Knight Foundation—
1 Million to *University of Akron*
Boling Company—
1 Million to *The Art Museum*

Arts, Culture & Humanities (formerly Arts & Culture) — This category includes giving to theatres, museums, arts organizations, public television and radio, and symphony orchestras.



The public/society benefit category (formerly civic and public) showed its smallest growth in recent years. Total contributions were \$2.38 billion, an increase of 7.2 percent more than the 1985 estimate.

The AAFRC Trust for Philanthropy reported that as a percentage of total contributions to all philanthropic organizations, giving to public/society benefit represented 2.7 percent in 1986.

The AAFRC Trust said the 7.2 percent gain in 1986 reflected the negative effect of the more than 3,000 corporate mergers and acquisitions in 1985 and the more than 4,000 mergers and acquisitions that occurred in 1986.

Corporate Contributions

The latest survey of corporate contributions conducted by The Conference Board and the Council for Financial Aid to Education showed that corporate support for public/

society benefit rose only slightly last year. According to the survey, 436 companies contributed \$279.5 million, or 16.5 percent of all business contributions reported in 1985. This was an increase of only 2.9 percent.

Until recently, the rate of corporate contributions to public/society benefit causes had been increasing.

Among the matched sample of companies reporting in both years, total contributions to this category actually declined 5 percent. The decrease is most likely explained by the exceptionally high level of contributions to this category in 1984, caused by one extraordinary large gift of property. The median percentage change among matched-sample companies was an increase of nearly 10 percent.

A year earlier, 415 companies gave \$271.6 million, or 18.8 percent of their contributions, to this category. In 1983, 471 companies reporting giving \$188.8 million, or 14.8 percent of their contributions. In 1982, 534 companies contributed \$149.3 million to public/society benefits activities, or 11.7 percent of all corporate contributions.

Major changes in grants to this category have occurred over the last ten years, primarily among service companies. Insurance companies have increased their proportion of total contributions to such activities from 10 percent in 1976 to 43 percent in 1985, financial service companies increased from 8 to 20 percent, and transportation companies from 23 to 33 percent.

Foundation Giving

The latest data from The Foundation Center showed, for example, that giving by foundations to crime and law enforcement activities declined from \$13.6 million to \$11.1 million in

1985. Likewise, urban development declined to \$48.2 million in 1985 from \$51.3 million. In the same period, environment/energy increased to \$59.6 million from \$49.9 million a year earlier.

Also showing an increase was foundation contributions to community affairs. This increased to \$94.3 million in 1985 from \$90.3 million.

The Foundation Center data shows that the overall category of "Welfare" received 26.2 percent of all grants distributed. This indicates a steady decline over the past few years. In 1984 the percentage was 27.5; while in 1983 it was 28.4.

The fund-raising activities in connection with the centennial of the Statue of Liberty and Ellis Island in

New York harbor exceeded their goal of \$230 million in 1986. Individuals and corporations were heavy contributors to this project.

Large Gifts to Public/Society Benefit

The Ford Foundation—
4.5 Million to *National Urban League*
The Robert Wood Johnson Foundation—
3.76 Million to *The National Council on the Aging*
Ford Foundation—
2.5 Million to *Fund for the City of New York*
William Penn Foundation—
1.25 Million to *We The People, Philadelphia*
The Pew Charitable Trust—
1 Million to *We The People, Philadelphia*
The J. Howard Pew Freedom Trust—
1 Million to *Stanford University*

Public/Society Benefit (formerly Civic & Public Affairs) — Organizations included in this category are concerned with civic issues such as the environment, the women's movement, the prevention of crime and delinquency, transportation and neighborhood rehabilitation.

Giving to Public/Society Benefit

	Amount (Billions)
1970.....	\$0.45
1971.....	0.68
1972.....	0.82
1973.....	0.62
1974.....	0.67
1975.....	0.79
1976.....	1.03
1977.....	1.22
1978.....	1.08
1979.....	1.23
1980.....	1.46
1981.....	1.79
1982.....	1.68
1983.....	1.63
1984.....	1.94
1985.....	2.22
1986.....	2.38

METHODOLOGY

Giving USA commissioned a study three years ago to update the methodology used in providing the estimates for personal giving. Since giving by individuals and bequests amounts to nearly 90 percent of all contributions in America, having a statistically valid study was critical to the book's confidence level.

The study, "The Amount of Total Personal Giving in the United States 1948-1982 with Projections to 1985 using the Personal Giving Estimating Model," was conducted by Ralph L. Nelson, professor and economist at Queens College. The report was commissioned by the American Association of Fund-Raising Counsel, Inc. and its public service affiliate and publisher of *Giving USA*, the AAFRC Trust for Philanthropy. The United Way Institute published the report in June 1986.

The new method for estimating personal giving was first used in the edition covering 1984. Estimates for personal giving not only relate to the largest component of private philanthropy, they also are unavoidably based on data which are less complete and timely than the data describing other groups of donors.

This has presented the AAFRC Trust for Philanthropy with a perennial problem because an important part of the value of *Giving USA* to its users is that it contains the most recent available estimates of private giving. This combination of frequency and reliability makes *Giving USA* unique among publications describing the private giving sector.

For example, the estimate of per-

sonal giving for the year 1986 had to be made in mid-March 1987 so that it could appear in the current edition of *Giving USA*, which was released to the public in May 1987.

In estimating the personal giving, the AAFRC Trust for Philanthropy faces some difficult obstacles:

- Internal Revenue Service (IRS) data for itemized deductions for contributions is not available until two years after any given tax year.
- Information on nonfilers and non-itemizers is not available until the IRS tabulations for itemizers have been published.

In the absence of current IRS information, the AAFRC Trust for Philanthropy had to piece together information on year-to-year changes in contributions received by a number of early-reporting recipient groups.

While the recent historical record suggest that since 1970 the *Giving USA* estimates of personal giving have been accurate, until now there was no way of gauging their accuracy. In addition, there was no independent test available, which faced the same deadline and data-availability limitations faced by the AAFRC Trust, which could compare the estimates.

The Personal Giving Estimating Model (PGEM), developed in this study, provided a basis for such a test and for an alternative way of making timely estimates of personal giving.

According to Prof. Nelson, his PGEM is a mathematical equation which describes the historical relationship that has existed between personal giving and a number of broad factors that have been closely correlated with

the yearly level of personal giving. The parameters of the equation are based on data for the period of years just preceding the year(s) for which an estimate is required.

In selecting the factors to use in the PGEM, Prof. Nelson sought criteria that were practical, conceptual and timely. After examining a broad range of economic and demographic factors, five criteria were selected: Personal Income, Time Trend, Giving Age Population, Late-In-Year Stock Prices and Political Climate.

In constructing the PGEM, the next step was to fit the "best estimate" series on total personal giving (TPG) to the five explanatory variables that were used to make the 1983 and 1984 estimates of TPG, using standard regression procedures.

The mathematical form selected was a linear relationship among the variables of giving, income, population, and stock price variables and a constant rate of growth ("compound interest") relationship with the time trend variable. The PGEM equation correlates to a 95 percent confidence level that the estimates are within 2.11 of the actual (but presently unknown) values.

The equation for the PGEM was first used for the TPG series for the 35 years from 1948 to 1982. In effect the estimate, first used in the 1984 edition of *Giving USA*, represented a two-year projection beyond the final year of directly estimated personal giving in 1982. The current edition in 1987 for *Giving USA* has a data base of 38 years (1948 - 1985). Each year, as data becomes available, the estimates for prior years will be continually updated.

In estimating the dollar amounts contributed by foundations and cor-

porations, the AAFRC Trust depends heavily on information supplied by The Conference Board, Council for Financial Aid to Education, and the Council on Foundations. In addition, the editors of *Giving USA* conduct a survey of some 120 foundations each year in an effort to judge their performance from year to year.

In arriving at a dollar amount for bequest giving, the editors also conduct a survey of national health organization which measures the changes that have taken place in this area.

The most difficult task involves the distribution of America's charitable contributions. Within each section, sample data is analyzed, weighted and averaged to arrive at the "best" estimate of dollars received by each segment reported on in the book.

Advisory Council on Methodolgy

The statisticians, researchers and economists who have freely given of their time, expertise, and encouragement to conclude this important project are:

- Elizabeth Boris, Vice President, Council on Foundations, Inc.
- Virginia Ann Hodgkinson, Vice President for Research, INDEPENDENT SECTOR
- Patricia Read, Vice President, The Foundation Center
- Gabriel Rudney, Senior Research Associate Program on Non-Profit Organizations, Yale University
- Lester M. Salamon, Director, Institute of Policy Studies, Johns Hopkins University
- Hayden W. Smith, Senior Vice President, Council for Financial Aid to Education

- Jane F. Hammond, Senior Researcher, Council for Financial Aid to Education
- Nelson Rosenbaum, President, Center for Responsive Governance
- Russey Sumariwalla, Senior Fellow, United Way of America
- John Simon, Director, Program on Non-Profit Organizations, Yale University
- Anne Klepper, Vice President, The Conference Board
- Linda Cardillo Platzter, Senior Researcher, The Conference Board

The estimates published in this book are classified as follows:

Individuals — Contributions by individuals included in this report refer to the gifts made within the specified calendar year, and for the most part, are cash. While some individuals report the value of gifts other than cash — such as clothing, food, and works of art — on their tax returns, these are relatively small in comparison to the overall cash total.

Bequests — Bequests made by individuals to charitable organizations, institutions, and agencies are counted in the year in which they are received by the organization since, at times, the actual transfer of the bequest may take years.

Corporations — The corporate giving figures used in this report follow the IRS series and include cash contributions by the nation's business corporations to charitable institutions and agencies, as well as money given by corporations to corporate foundations.

Foundations — The AAFRC Trust excludes corporate foundation grants from its overall foundation giving total since they are counted as corporate contributions. All other foundation giving is, however, included.

Religion — Included in the total for religion is giving to organized religious organizations for sacramental purposes and giving to evangelical religious organizations. The total does not include giving to educational institutions which are religiously affiliated.

Education — The total for giving to education includes the amounts of money donated at all levels of education, and to educational agencies and organizations, in both the public and private sectors.

Research is also included in this category if that research is educational in nature and conducted at an educational institution. Groups such as The Urban Institute, however, are included in the "other" category, and some other research activity is included in the health category.

Health (formerly Health and Hospitals) — The giving total for health refers only to money from individuals, foundations and corporations. It does not include government contracts or grants for research, but does include private research in the health community.

Human Service (formerly Social Services) — Organizations included in this group are those which, for the most part, are concerned with the delivery of a variety of welfare-related programs to the general public. They include groups such as United Way of America and other general affiliated fund-raising projects, as well as organizations such as American Red Cross, Catholic Charities, United Jewish Appeal, Boy Scouts, Federation of Protestant Welfare Agencies, and Federation of Jewish Philanthropies, to name a few.

Arts, Culture & Humanities (formerly Arts & Culture) — This category includes giving to theatres, museums,

arts organizations, public television and radio, symphony and orchestras.

Public/Society Benefit (formerly Civic & Public Affairs) — Organizations included in this category are concerned with civic issues such as the environment, the women's move-

ment, the prevention of crime and delinquency, transportation and neighborhood rehabilitation.

Other — The "other" category includes a mix of organizations involved with foreign and technical assistance, international activities and foundation endowment.

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Philanthropy: Getting Its Act Together

John J. Schwartz,

President, American Association of Fund-Raising Counsel, Inc.
and AAFRC Trust for Philanthropy

Three forces make possible the remarkable \$87.22 billion that was raised in 1986 for charitable purposes - the donors, the donees and the enablers, as I like to call fund-raising managers.

Today all three are working together in ways that old attitudes would have made impossible just a few years ago.

It has been my privilege to be a close observer of the philanthropic scene for more than 41 years. Early in this period, I can remember too well how donors appeared to sit on top of their pyramid of funds and were too aloof to have any real interchange with donees.

Another impediment was the elitism of some fund raisers. Those working for educational institutions did not associate with those raising funds for social services, hospitals and religious organizations. The public perception of fund raisers generally was, in the least, suspicious, thanks to the media's strong preference for highlighting the bad practices of a few promoters.

In the maturation of American philanthropy, these problems have virtually disappeared, thanks to the vision and patience of leaders from all three elements.

Organizations like INDEPENDENT SECTOR, United Way of America, Council on Foundations, Council for Advancement and Support of Educa-

tion, National Association for Hospital Development, National Society of Fund Raising Executives, and American Association of Fund-raising Counsel, represent the mainstream of philanthropy. At least four times a year the staff and volunteer heads of most of these organizations meet to compare programs, identify shared concerns and mount joint efforts to improve the field.

The establishment of the AAFRC Trust for Philanthropy in 1985, has provided a way for member firms and their professional staff to contribute to programs on behalf of philanthropy. This activity is reinforcing the public service contributions the Association has provided during its 52-year history.

There is a growing mutual trust and respect between all three segments. Donors and donees are joining forces to determine the most efficient ways to apply limited resources to growing needs. This is manifested through increasing gifts-in-kind and gifts of services by corporations, and the willingness of both foundations and corporations to give grants to "fund raising" in recognition of how much more efficient and lasting it is to enable a nonprofit organization to build its indigenous fund-raising capacity rather than receive funding for just specific projects.

As dramatized by the encouraging 1986 giving totals, the results of these improvements are showing. Although, we still have a long way to go to match resources with needs, you can see the momentum growing in many areas. Two examples: The United Way of America has just celebrated its Centennial and has set a goal of doubling contributions by 1991. INDEPENDENT SECTOR's program, *Daring Goals for a Caring Society*, seeks to double giving by 1991 and increase volunteer time by 50 percent.

At the end of this year I step down as president of the American Associ-

ation of Fund-Raising Counsel, but I'm proud to see how well philanthropy is doing and am confident that some of these new forces, given time to work, will enable our nation's non-profit organizations to flourish and to become more effective in delivery of services.

It has been a wonderful career and I hope you'll be as responsive and cooperative to my successor, John N. Bailey, as so many of you have been to me. Here's to a healthy future to America's unique, and exciting, "spirit of philanthropy."

American Association of Fund-Raising Counsel, Inc.

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Since its inception in 1935, the American Association of Fund-Raising Counsel has devoted its energy, resources, knowledge and experience to maintaining and improving the quality of philanthropy. This public service effort began with the Association's nine founding members and gained momentum as its ranks grew.

To add greater impetus to its public service program, the Association established the AAFRC Trust for Philanthropy in 1985.

The nine founding professional fund-raising counseling firms were principally concerned with bringing order to a field that was disorganized and sometimes misunderstood and distrusted.

By promptly adopting a Fair Practice Code — which is still widely accepted as the standard in fund raising — the founders made the Association a major stabilizing force and one that would become one of the

leading members of the philanthropic community.

Today, each of its member firms operates according to the code.

The AAFRC Trust for Philanthropy has assumed responsibility for two publications started by the Association: *Giving USA*, an annual review of philanthropy, and the *Fund-Raising Review*, a bi-monthly newsletter.

The Association, however, still seeks to carry out programs to maintain high standards of ethics in fund-raising counseling, to study and identify trends in American philanthropic areas and help share this information with the general public, and to foster and encourage professional training in fund-raising techniques.

Also, by example and through strict adherence to the Association's Fair Practice Code, to discourage unethical and unprofessional practitioners.

The Association also serves as a center of information on philanthropy for groups such as state and federal legislatures, nonprofit organizations, students and others engaged in studies of philanthropy, and the general public.

The Association answers inquiries and assists, on request, in developing laws regarding the raising of funds. It also aids in protecting the public against fraudulent practices.

The Association welcomes requests for information on any aspect of philanthropic fund-raising and for data regarding the services of its members. As in other professions, relations between the professional fund-raising counsel and the nonprofit institutions or agencies are confidential.

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Milton Hood Ward & Co., Inc.
Maurice G. Gurin (Honorary Member)

Fair Practice Code

American Association of Fund-Raising Counsel, Inc. (AAFRC)

Guiding Principles

AAFRC member firms respect the American philanthropic tradition and the central role of men and women who founded our voluntary organizations, govern them, and are responsible for their financial support.

The member firms view the role of professional consultants in serving eleemosynary organizations as one of assisting and supporting the volunteers in their fund-raising responsibilities and strengthening their capabilities as leaders and solicitors.

Purpose

The purpose of the Code is to set forth fund-raising tenets which member firms are expected to follow.

Membership

Firms which are exclusively or primarily organized to provide fund-raising counsel and direction are eligible for membership in the AAFRC. To qualify,

firms must meet and maintain high standards of performance and demonstrate a record of success.

Service Provided

Member firms provide fund-raising counsel, conduct feasibility and planning studies, and offer campaign management, public relations and other related services.

Services are provided to 501 (c)(3) organizations whose purposes and practices are deemed to be in the public interest.

Member firms do not engage in methods which are misleading to the public or harmful to their clients; do not make exaggerated claims of past achievement; and do not guarantee results or promise to help clients achieve unrealistic goals.

Payment of Services

Member firms believe it is in the best interest of clients that:

- fees be mutually agreed upon in advance and that they be based on the level and extent of services provided, except that initial meetings with prospective clients are not usually construed as services for which payment is expected;
- contracts providing for a contingent fee, commission or percentage of funds raised be avoided; and
- the services of professional solicitors who receive a contingent fee, commission or percentage of funds raised be avoided.

Further:

Member firms also believe it is in the best interest of clients that solicitation of gifts should generally be undertaken by volunteers.

Member firms should not profit directly or indirectly from materials provided by others but billed through the member firms.

No payment should be made to an officer, director, trustee, employee or advisor of a nonprofit organization as compensation for influencing the selection of fund-raising counsel.

Any potential conflict of interest should be disclosed to clients and prospective clients.

Revised 1987

ORGANIZATIONS RELATED TO PHILANTHROPY

American Association of Fund-Raising
Counsel, Inc.
25 W. 43 Street
New York, NY 10036

American Association of Museums
1055 Thomas Jefferson Street, NW
Washington, DC 20034

American Council for the Arts
570 Seventh Avenue
New York, NY 10018

American Council on Education
One Dupont Circle, NW
Washington, DC 20036

American Hospital Association
840 North Lake Shore Drive
Chicago, IL 60611

American Symphony Orchestra League
633 E. Street, NW
Washington, DC 20004

Association of American Colleges
1818 R Street, NW
Washington, DC 20009

Business Committee for the Arts, Inc.
1775 Broadway
New York, NY 10019

Committee for Economic Development
477 Madison Avenue
New York, NY 10022

The Conference Board
845 Third Avenue
New York, NY 10022

Council for Advancement and Support of
Education
11 Dupont Circle, NW
Washington, DC 20036

Council For Financial Aid to Education, Inc.
680 Fifth Avenue
New York, NY 10019

Council of Better Business Bureaus, Inc.
1515 Wilson Blvd.
Arlington, VA 22209

Council on Foundations, Inc.
1828 L Street, NW
Washington, DC 20036

Council of Jewish Federations
575 Lexington Avenue
New York, NY 10022

Council of State Governments
270 Broadway
New York, NY 10007

Federation of Protestant Welfare Agencies
281 Park Avenue South
New York, NY 10010

The Foundation Center
79 Fifth Avenue
New York, NY 10003

INDEPENDENT SECTOR
1828 L Street, NW
Washington, DC 20036

Lutheran Resources Commission-Washington
733 15th Street, NW
Washington, DC 20036

Independent College Funds of America, Inc.
4 Landmark Square, S-218
Stamford, CT 06901-2502

National Assembly of National Voluntary
Health and Social Welfare Organizations,
Inc.
1346 Connecticut Avenue
Washington, DC 20036

National Association for Hospital Development
112-B East Broad Street
Falls Church, VA 22046

National Association of Independent Colleges
and Universities
122 C Street, NW
Washington, DC 20007

National Association of Independent Schools
Inc.

18 Tremont Street
Boston, MA 02109

National Catholic Development Conference

86 Front Street
Hempstead, NY 11150

National Catholic Education Association

1077 30th Street, NW
Washington, DC 20007

National Catholic Stewardship Council

1 Columbia Place
Albany, NY 12207

National Center for Charitable Statistics

1828 L Street, NW
Washington, DC 20036

National Charities Information Bureau

19 Union Square West
New York, NY 10003

Volunteer: The National Center for Citizen
Involvement

1111 North 19 Street
Arlington, VA 22209

National Committee for Responsive
Philanthropy

2001 S Street, NW
Washington, DC 20009

National Council of Churches

475 Riverside Drive
New York, NY 10027

National Health Council

622 Third Avenue
New York, NY 10017-6765

National Society of Fund Raising Executives

1101 King Street, Suite 3000
Alexandria, VA 22314

United Negro College fund

500 East 62 Street
New York, NY 10021

United States Catholic Conference

1312 Massachusetts Avenue, NW
Washington, DC 20005

United Way of America

701 N. Fairfax Street
Alexandria, VA 22314-2088

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